

# **Town of Ipswich Finance Committee**



**Annual Report  
For the Town Meeting  
Tuesday, May 8, 2018**

**Please bring this report to Town Meeting**

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*Note:* If you have a disability and wish to request assistance, please contact the ADA Coordinator, Sheila Taylor, at 978-356-6650 or [sheilat@ipswich-ma.gov](mailto:sheilat@ipswich-ma.gov) at least 5 days prior to the meeting date.

*If special accommodations are needed to attend, please call Sheila Taylor at 978-356-6650.*

**Note: This publication is for informational purposes only. The Town makes no representation that this is the legal and accurate document, and it may be subject to printing errors. The legal warrant is posted and is on file with the Town Clerk's Office.**

# Town Meeting Overview

## Warrant Articles Involving Spending Authority

The FY 2018 Ipswich tax rate is \$14.24. The impact on the tax rate for every additional \$100,000, raised and appropriated, is approximately \$0.04. Free cash is a revenue source resulting from a locality's operations in the previous fiscal year. That is, it represents actual receipts in excess of revenue estimates, and unspent amounts in departmental budgets. The 2018 average single family home assessed valuation is \$514,911 for purposes of showing the tax impact of these articles.

### **ARTICLE 1 – Consent Calendar**

This article has changed this year and now includes; Salaries of elected officials; Transfer funds from the Electric Light Department; establish revolving funds; and appropriate the sum of \$440,678 for highway improvements.

*Quantum of Vote: Simple Majority*

*Recommended by the Select Board 5-0*

*Recommended by the Finance Committee 9-0*

*The Highway Funds are funding by the state and in turn have no impact on the tax rate.*

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### **ARTICLE 3 - FY 2019 Municipal Budget**

An annual operating budget must be adopted and funded for Fiscal Year 2019 which begins July 1, 2018. A budget was adopted by the Board of Selectmen and submitted to the Finance Committee as required under the Town Charter and general by-laws. Detailed budget information is available on the town website [www.ipswichma.gov](http://www.ipswichma.gov).

**I move to appropriate the sum of \$26,107,080 for the FY2019 municipal budget to be expended as follows:**

<b>General Government</b>	<b>\$ 1,706,696</b>
<b>Planning &amp; Community Development</b>	<b>\$ 560,988</b>
<b>Public Safety</b>	<b>\$ 5,377,131</b>
<b>Public Works</b>	<b>\$ 4,471,831</b>
<b>Community &amp; Cultural Services</b>	<b>\$ 1,477,867</b>
<b>Benefits, Debt &amp; Other</b>	<b>\$ 5,439,527</b>

**For a General Fund Total of \$19,034,040 including waterways: and**

<b>Water Department</b>	<b>\$ 3,518,027</b>
<b>Wastewater Department</b>	<b>\$ 2,556,690</b>
<b>Sanitation, Solid Waste, Recycling</b>	<b>\$ 998,323</b>

**Total Municipal** **\$26,107,080**

**And that the following sums be raised and appropriated or transferred to fund the FY2019 budget:**

<b>Septic Loan Program</b>	<b>\$ 17,865</b>
<b>Tourism Account</b>	<b>\$ 2,000</b>
<b>Debt Premium</b>	<b>\$ 2,191</b>
<b>Overlay Surplus</b>	<b>\$ 75,000</b>
<b>Waterway Improvements Fund</b>	<b>\$ 112,185</b>
<b>Raise &amp; Appropriate</b>	<b>\$ 18,824,799</b>
<b>Water Receipts</b>	<b>\$ 3,336,525</b>
<b>Water Reserves</b>	<b>\$ 181,502</b>
<b>Wastewater Receipts</b>	<b>\$ 2,322,615</b>

Wastewater Reserves	\$ 234,075
Sanitation, Solid Waste, Recycling Receipts	\$ 998,323
<b>Total Funding Sources</b>	<b>\$ 26,107,080</b>

and to authorize the town to enter into lease-purchase contracts for equipment having a term of five years or less.

*Quantum of Vote: Simple Majority*  
*Recommended by the Select Board 5-0*  
*Recommended by the Finance Committee 9- 0*

*This appropriation is an increase of \$1,664,041 or 6.81% over the FY18 budget, due in large measure to new debt service from the Linebrook Road project and the Pony Express land acquisition. The operating budget alone is a 3.7% increase. This appropriation will add approximately \$176.22 to average taxpayer's tax bill. There are two components to the increase. Operating budget increase of \$89.68 and debt service for Pony Express and Linebrook Road of \$86.54.*

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#### **ARTICLE 4 – FY 2019 School Budget**

This article funds the operating and debt costs for the school department in Fiscal Year 2018. It requires the transfer the sum of \$75,000 from the Overlay Surplus account and to raise and appropriate the sum of \$32,265,454 for a total of \$ 32,329,091 to fund the FY 2019 School Budget.

##### **MAIN MOTION –**

**I move to transfer the sum of \$75,000 from the Overlay Surplus account, to transfer \$63,637 from the Education Stabilization Fund, and to raise and appropriate the sum of \$32,329,091 for a total of \$32,329,091 to fund the FY 2019 School Budget as set forth in Article 4 of the warrant for this town meeting.**

*Quantum of Vote: Simple Majority*  
*Recommended by the Select Board 5-0*  
*Recommended by the School Committee: 7 – 0*  
*Recommended by the Finance Committee 7-0*

*This appropriation is an increase of \$948,250, or 3.0% from the FY 18 budget. This appropriation will add approximately \$162.23 to average taxpayer's tax bill.*

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#### **ARTICLE 5 – New Elementary School Funding**

This article allows the Town of Ipswich to appropriate the sum of \$69,406,719 for the purpose of paying costs of a new consolidated elementary school to be constructed at the Paul F. Doyon Memorial School site, a 17.2 acre site located at 216 Linebrook Road in Ipswich to replace both the Winthrop Elementary School, currently located at 65 Central Street, and the Doyon Elementary School, this school facility shall have an anticipated useful life as an educational facility for the instruction of school children for at least 50 years. The Town of Ipswich may be eligible for a grant from the Massachusetts School Building Authority (“MSBA”), Ipswich is projected to receive from the MSBA for the Project \$27,132,165. This article will also authorizes the town to incur debt for a new consolidated elementary school subject to a simple majority and the principal and interest thereon from the tax level limit (Proposition 2 ½).

*Quantum of Vote: 2/3rds majority*  
*Recommended by the School Building Committee: 11- 0*  
*Recommended by the School Committee: 6 – 1*  
*Recommended by the Select Board: 3 - 1*  
*Recommended by the Finance Committee: 8 -1*

*There will be no change to the FY19 tax bill as the borrowing for the New School will not take place until after July 1<sup>st</sup> and the borrowing will not be due until FY20. The full impact of the project in FY2024 is projected to have a 5.58% increase in taxes.*

***Note: In 2021, the existing debt for the Ipswich High School/Middle School will be paid off, reducing the average taxpayer's tax bill by \$215.34. The New Elementary School debt service will have the peak debt service in FY24 at which point the increase in the average single family home tax bill will be approximately \$477.88. Thus the net impact of the new school project on the average taxpayer's bill will be \$262.54***

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#### **ARTICLE 6 – FY 2019 Whittier Regional High School Budget**

This article allows the Town to appropriate the Town's share of the Fiscal Year 2019 annual operating budget for the Whittier Regional Vocational Technical High School District. The numbers may change after the posting of this warrant or in the fall. The number projected here is \$520,000.

*Quantum of Vote: Simple Majority*

*Recommended by the Select Board 5-0*

*Recommended by Finance Committee 9-0*

*Recommended by School Committee 7-0*

*This appropriation will be an increase of \$26K from FY18 and will add approximately \$4.92 to the average taxpayer's tax bill.*

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#### **ARTICLE 7 – FY 2019 Essex County Technical Institute Budget**

This article allows the Town to appropriate Town's share of the Fiscal Year 2019 annual operating budget for the Essex County Technical Institute. These numbers are subject to change after the posting of this warrant or in the fall when final numbers are known. The amount requested here is \$189,000.

*Quantum of Vote: Simple Majority*

*Recommended by the Select Board 5-0*

*Recommended by Finance Committee 9-0*

*Recommended by School Committee 7-0*

*This appropriation will be an increase of \$9K from FY18 and add approximately \$1.65 to the average taxpayer's tax bill.*

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#### **ARTICLE 8 – Transfer of FY 2018 Appropriated Budget Funds to Educational Stabilization Fund**

This article will transfer School Department available funds from FY 2018 Appropriated Budget to the Educational Stabilization Fund.

*Quantum of Vote: Simple Majority*

*Recommend at Town Meeting by the Select Board 5-0*

*Recommended by the Finance Committee 9-0*

*Recommended by School Committee 7-0*

*No tax impact*

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## ARTICLE 9 – Transfer FY 2018 Budget Funds to Special Education Reserve Fund

This article will transfers transfer available funds from FY 2018 school budget to the Special Education Reserve Fund.

*Quantum of Vote: Simple majority*

*Recommended by the School Committee: 7 – 0*

*Recommendation by the Select Board at Town Meeting*

*Recommended by the Finance Committee: 9 – 0*

*No tax impact*

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## ARTICLE 10 – Annual Capital Plan

This article seeks to fund the Capital Plan by transferring from the Capital Stabilization fund the sum of \$175,615, from Free Cash the sum of \$1,045,000, from Overlay Surplus the sum of \$125,000, from the Fire Pumper Set-Aside fund the sum of \$51,084 and raise and appropriate the sum of \$65,000 for the following purposes.

### IT:

Computer Replacement	\$20,000
IT Security Risk Assessment (Shared with Utilities)	\$15,750
Email Migration to the Cloud (Shared with Utilities)	\$35,508

### SCHOOLS:

Payne Building Parking Lot Repair	\$35,000
SPED Vehicle	\$12,000
Wind Turbine Gear Box Set-Aside	\$20,000
Technology: User Equipment	\$100,000
Replace Carpeting in Classrooms	\$11,000
HVAC/Boiler Repair	\$50,000
Cafeteria/Gym Repair	\$25,000
MS/HS Upgrade Phone/PA/Clock and Bell System	\$35,914
Replace Flooring – carpet	\$85,500
Tennis Court Repairs	\$38,000
Scoreboards/Shot Clock	\$25,000

### BUILDINGS:

Town/School Facilities Assessment (RFP Preparation Only)	\$12,000
Replacement of Single Pane Windows	\$40,000
Reroof Garage/Exercise Room Area	\$20,000
Renovate Offices (Deputy Chief)	\$30,000
Pony Express Improvements	\$35,000
Emergency Generator Replacement	\$120,000

### EQUIPMENT:

PW-53 Loader	\$34,605
PW-47 Mack Dump/Wing	\$36,567
PW-46 Ford Dump Truck	\$35,108
PW-45 F650 Dump	\$29,270
PW-56 Bucket Truck	\$43,500
PW-51 F250 Pick-up	\$35,000
52" Zero Turn Mower	\$10,000
Replace 1991 John Deere 970 Tractor	\$35,000
E-4 Class A Pumper Truck	\$95,501
E-2 1992 Replacement Pumper	\$95,501
Radio Infrastructure (and New Repeater)	\$80,000
Motorola Radio Upgrade	\$25,000
Voting Booths	\$11,000

**ECONOMIC DEVELOPMENT:**

Downtown Riverwalk Extension	\$75,000
Comprehensive Plan Update	\$30,000
Resiliency Planning	\$25,000

*Quantum of Vote: 2/3rds majority*

*Recommended by the Select Board: 5 – 0*

*Recommended by the School Committee: 7 – 0*

*Recommended by the Finance Committee: 8 – 1*

*This fiscal year there are less funds used from raise and appropriate for Capital than last fiscal year. The difference will decrease the impact of approximately \$17.60 to the average taxpayer tax bill. Use of free cash and other funds to fund capital items will not directly increase the tax rate, but will forego the opportunity to use these funds to reduce other appropriations and thus reduce the tax rate.*

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**ARTICLE 11 – Water Main Replacement**

This article seeks to appropriate the sum of \$1,500,000 to survey, design, permit and construct improvements to the Town's water distribution system, by authorizing the Treasurer, with the approval of the Select Board (Board of Water Commissioners), to issue bonds.

*Quantum of Vote: Simple majority*

*Recommended by the Select Board: 5 – 0*

*Recommended by the Finance Committee: 9 – 0*

*This debt service for this bond authorization will be paid by water ratepayers and have no impact on the tax rate.*

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**ARTICLE 13 – Public Safety Building Study**

This article seeks to transfer from Free Cash and to authorize the expenditure of up to \$140,000 for a feasibility study of new public safety facilities to replace the current police and fire stations.

*Quantum of Vote: Simple majority*

*Recommendation by the Select Board: 3 – 2*

*Recommendation by the Finance Committee to amend expenditure to \$100,000. Motion support 7- 2.*

*Use of free cash will not directly increase the tax rate, but will forego the opportunity to use these funds to reduce other appropriations and thus reduce the tax rate.*

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**ARTICLE 14 – Stabilization Funding**

This article seeks transfer the sum of \$15,000 from Free Cash to the Stabilization Fund.

*Quantum of Vote: Simple majority*

*Recommended by the Select Board: 3 – 2*

*Recommendation by the Finance Committee to amend and increase funding to \$55,000. Motion supported 9 – 0.*

*Use of free cash will not directly increase the tax rate, but will forego the opportunity to use these funds to reduce other appropriations and thus reduce the tax rate.*

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## **ARTICLE 15 – Other Post-Employment Benefits Funding**

This article would appropriate \$70,500 and use \$152,433 from Free Cash and transfer this to the OPEB Trust Fund to be held for future payments of health insurance benefits for retirees. The balance in the OPEB trust fund as of December 31, 2017 was \$4,018,966.

*Quantum of Vote: Simple majority*

*Recommended by the Select Board 5-0*

*Recommended by the Finance Committee 9-0*

*Recommended by School Committee 7-0*

*This fiscal year less appropriated funds and more free cash are used for OPEB than last fiscal year. The difference will result in a decrease of approximately \$3.02 to the average single family home tax bill. Use of free cash will not directly increase the tax rate, but will forego the opportunity to use these funds to reduce other appropriations and thus reduce the tax rate.*

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# Summary of Finance Committee Budget Recommendations

## TOWN OF IPSWICH

### Summary of Finance Committee's Budget Recommendations

#### For the May 8, 2018 Annual Town Meeting

	Amended Budget FY 2018	Recommended FY 2019	Increase/(decrease) from FY2018	% change
<b>Municipal Budget</b>				
Municipal Operating Budget	17,104,117	17,732,725	628,608	3.68%
Includes Excluded Debt Service	859,059	1,189,130	330,071	38.42%
Harbormaster Budget	109,668	112,185	2,517	2.30%
<b>Subtotal-Municipal Budget</b>	<b>18,072,844</b>	<b>19,034,040</b>	<b>961,196</b>	<b>5.32%</b>
Water Enterprise	3,762,323	3,518,027	(244,296)	-6.49%
Sewer Enterprise	2,566,992	2,556,690	(10,302)	-0.40%
Sanitation, Solid Waste & Recycling Enterprise	40,880	998,323	957,443	2342.08%
<b>Total - Municipal Omnibus Budget</b>	<b>24,443,039</b>	<b>26,107,080</b>	<b>1,664,041</b>	<b>6.81%</b>
<b>School Budget</b>				
School Operating Budget	28,845,921	29,795,316	949,395	3.29%
Includes Excluded Debt Service: HS/MS	2,534,650	2,533,775	(875)	-0.03%
<b>Subtotal- School Budget</b>	<b>31,380,571</b>	<b>32,329,091</b>	<b>948,520</b>	<b>3.02%</b>
School Override	0	0	0	0.00%
<b>Total - School Budget</b>	<b>31,380,571</b>	<b>32,329,091</b>	<b>948,520</b>	<b>3.02%</b>
<b>Tax Revenue</b>				
Property Taxes	38,120,352	39,358,161	1,237,809	3.25%
Overrides & Debt Exclusions - Town	850,236	1,186,940	336,704	39.60%
Overrides & Debt Exclusions - Schools	1,144,850	1,143,975	(875)	-0.08%
School Override	0	0	0	0.00%
<b>Total - Tax Revenue</b>	<b>40,115,438</b>	<b>41,689,076</b>	<b>1,573,637</b>	<b>3.92%</b>
<b>Non-Tax Revenue</b>				
State Aid/Cherry Sheet	5,868,739	5,847,422	(21,317)	-0.36%
School Building Authority	1,389,800	1,389,800	0	0.00%
Estimated Local Receipts	3,666,500	3,825,500	159,000	4.34%
Other Available Funds	169,865	169,865	0	0.00%
Education Stabilization Fund	0	63,637	63,637	#DIV/0!
Free Cash	0	0	0	0.00%
Fund Balance Reserved for Debt Premium	2,454	2,191	(263)	-10.72%
Waterways Improvement Fund	109,668	112,185	2,517	2.30%
Electric Light PILOT	325,000	325,000	0	0.00%
Water Revenue & Surplus	3,762,323	3,518,027	(244,296)	-6.49%
Sewer Revenue & Surplus	2,566,992	2,556,690	(10,302)	-0.40%
Sanitation, Solid Waste & Recycling Revenue	40,880	998,323	957,443	2342.08%
<b>Total - Non-Tax Revenue</b>	<b>17,902,221</b>	<b>18,808,640</b>	<b>906,419</b>	<b>5.06%</b>
<b>TOTAL REVENUE SOURCES</b>	<b>58,017,659</b>	<b>60,497,716</b>	<b>2,480,056</b>	<b>4.27%</b>
<b>Charges &amp; Assessments</b>				
Tax Title Legal Counsel	(5,000)	(5,000)	0	0.00%
Cherry Sheet Offsets	(363,519)	(363,519)	0	0.00%
Veterans Assessment	(54,525)	(57,250)	(2,725)	5.00%
Cherry Sheet Charges	(326,251)	(326,251)	0	0.00%
Whittier Assessment	(493,184)	(520,000)	(26,816)	5.44%
Essex NS Agricultural & Tech **	(180,000)	(189,000)	(9,000)	5.00%
Overlay Deficits	0	0	0	0.00%
Unpaid Bills	(323)	(20,000)	(19,677)	6091.95%
Allowance for Abatements	(402,574)	(400,000)	2,574	-0.64%
Stabilization, OPEB & Articles	(248,000)	(135,525)	112,475	-45.35%
<b>Total - Charges &amp; Assessments</b>	<b>(2,073,376)</b>	<b>(2,016,545)</b>	<b>56,831</b>	<b>-2.74%</b>
<b>TOTAL AVAILABLE REVENUE</b>	<b>55,944,283</b>	<b>58,481,171</b>	<b>2,536,887</b>	<b>4.53%</b>
<b>TOTAL EXPENSES</b>	<b>55,823,610</b>	<b>58,436,171</b>	<b>2,612,561</b>	<b>4.68%</b>
<b>Total Under Levy Limit</b>	<b>120,673</b>	<b>45,000</b>		

\*\* Any changes to Essex North Shore Agricultural & Tech Assessment will be appropriated at the Special Town Meeting in the Fall out of additional Ch 70 and other Cherry Sheet Funds when the final assessment is known.

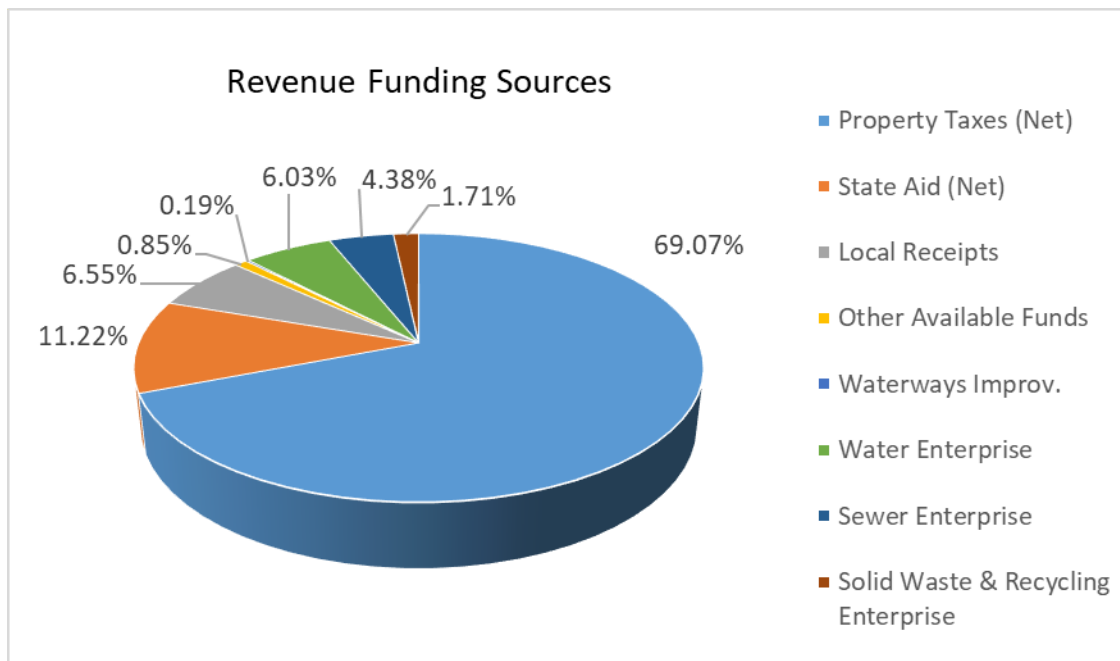
# Message to Voters

## Introduction

The principal purpose of the Town of Ipswich Finance Committee is to make independent recommendations to Town Meeting concerning the annual Town and School budgets and all warrant articles. By doing so, the Finance Committee seeks to ensure the long term financial health of town government. Moreover, the Finance Committee seeks to guide the town's finances to contribute to a fulfilling quality of life for its citizens. We believe that this is achieved by adequately funding to ensure capable schools, quality town services, and a well-maintained town infrastructure.

The Committee reviews and considers any matter which may have a long- or short-term fiscal impact on the town, including gathering relevant and accurate information from Town boards, departments, and employees. The Town Charter charges the Finance Committee with providing this annual report prior to the Annual Town Meeting to every registered Ipswich voter.

## **Revenue Chart**



The Town entered in to this budget season in a particularly favorable position. Two sources primarily comprise the Town's revenue: property taxes and state assistance. At this time the budget assumes level funding of both state aid and chapter 70 funding. Upon confirmation of the final amounts, the Town will assess appropriate needs if there are additional funds available at the time and return to Town Meeting as needed. While the Finance Committee is grateful for the additional support, the Town remains highly dependent on Property taxes to operate. FY 19 net available revenues are projected to grow 3.25 % from a FY18 actual tax levy levels of \$40,115,439 to \$41,689,076. In FY 19 Property taxes 69.07% of the funding sources, state aid is assumed to contribute 11.22% but the funding level could change upon final State budget allocations.

Further additional support for a budget may be available from Free Cash. Free cash is a revenue source which results from the calculation, as of July 1, of a community's remaining, unrestricted funds from operations of the previous fiscal year based on the balance sheet as of June 30. It typically includes actual receipts in excess of revenue estimates and unspent amounts in departmental budget line-items for the year just ending, plus unexpended free cash from the previous year. Free Cash is offset by property tax receivables and certain deficits, and as a result, can be a negative number. Cities and towns generally use free cash to support current year operations or as a revenue source for the ensuing years budget. However, until a balance sheet for the prior year is submitted by the accountant, auditor or comptroller and free cash is certified by the Director of Accounts, it is not available for use. DOR certification protects communities from relying on free cash that does not materialize due to an inaccurate, unconfirmed local estimate. Ipswich's free cash was certified in 10/2017 at \$1,609,733. \$100,000 of Certified Free Cash was expended at the October 2017 Special Town Meeting. Finance Committee is supportive of the long term, thoughtful process that now is used to develop an Annual Capital Plan but is concerned that town's continued use of Free Cash is not a stable source of funding for such a program. Future Budget discussions need to explore a methodology that assures that Capital Planning will be consistently funded and not subject to less predictable availability of Free Cash. Assuming all Town Meeting appropriations pass, there will be \$157,300 available in Free Cash.

FUNDS	Free Cash 6/30/17	Stabilization	OPEB	Wastewater	Water	Capital Stabil.	Education
<b>Balances after 12-31-2017</b>	<b>1,609,733</b>	<b>1,736,879</b>	<b>3,726,802</b>	<b>866,249</b>	<b>646,262</b>	<b>176,093</b>	<b>1,876,770</b>
STM 2017					-80,000		127,356
Fund Reserve	-100,000						
ATM 2018-							
School Operating Budget							-63,637
Capital	-1,045,000					1,045,000	
OPEB	-152,433		152,433				
Stabilization	-15,000	15,000					
Public Safety Building	-140,000						
Water Budget					-18,150		
Wastewater Budget				-234,075			
<b>Balances</b>	<b>157,300</b>	<b>1,751,879</b>	<b>3,879,235</b>	<b>632,174</b>	<b>384,760</b>	<b>1,221,093</b>	<b>1,940,489</b>

As a reminder, the Select Board adopted a policy for Free Cash on February 4, 2013. Free Cash may be used upon a vote at Town Meeting for emergency, unforeseen expenses for which there is no immediate alternative source of funding, to stabilize a budget in response to adverse economic events that deemed of short duration, to enhance reserves such as the Stabilization Fund, the Capital Stabilization Fund, and the OPEB Trust Fund, to fund capital projects or other special projects for which there is no additional source of funding. Free Cash should not be used to fund ongoing operating expenses and should not be allowed to fall below \$100,000.

It is worth noting that health insurance expense was projected to increase by nearly 10% but the actual rate increase was 4.47%. Workman's compensation insurance costs are expected to increase by double digits due to higher claims over the prior 3 years. These items require careful analysis and focus to assure that everything is being done to control these increases. These categories have an important impact on the rate of growth of the Town's budget.

Finally, the Finance Committee would like to point out that the HS/MS 10-28-96 \$31.9 million debt exclusion bond matures in FY 20. This will relieve taxpayers \$2.5 million of annual principal and interest payments. This has been considered in discussions regarding the construction of a new elementary school building.

## Base Budgets – Determining Where to Start the Annual Budget Discussion

The Finance Committee begins the annual budget process each January by meeting with the Select Board and School Committee to establish the “base budgets” for both the schools and municipal departments. In this meeting we establish a starting point based on core operating expenses for the current fiscal year (FY 2018) and then consider the new revenues for FY 2019.

This year’s projections from the Governor on State and Federal Aid combined with careful tracking of property taxes, new growth, licenses and fees generated through the town suggested that Ipswich build its FY2019 budget with a 3.25% increase over the FY 2018 base budget approved at the Annual Town Meeting in May, 2017 and amended at the Fall 2017 Special Town Meeting.

Base Expenditure Calculation	FY19 School		FY19 Town		FY19 Total
Final FY18 Budget Above	\$ 31,380,571		\$ 18,072,844		\$ 49,453,415
<b>Net FY18 Base Budget</b>	<b>\$ 31,380,571</b>	<b>63.45%</b>	<b>\$ 18,072,844</b>	<b>36.55%</b>	<b>\$ 49,453,415</b>
Apportion additional FY19 Tax Levy Capacity	\$ 887,158	63.45%	\$ 510,936	36.55%	\$ 1,398,094
Turf Field - FY18 Debt Service	\$ (93,800)				\$ (93,800)
FY18 Debt Backed out	\$ (2,534,850)		\$ (870,920)		\$ (3,405,770)
Add Septic Loan			\$ 17,865		\$ 17,865
Add Tourism			\$ 2,000		\$ 2,000
Add Current Excluded FY19 Debt	\$ 2,533,775		\$ 717,073		\$ 3,250,848
Add Estimated Excluded FY19 Debt (Pony Express & Linebrook)			\$ 472,057		\$ 472,057
<b>FY19 Base Budget</b>	<b>\$ 32,173,054</b>	<b>62.97%</b>	<b>\$ 18,921,855</b>	<b>37.03%</b>	<b>\$ 51,094,909</b>
Add Turf Field FY19 Debt Payment	\$ 92,400				\$ 92,400
Harbormaster funded by Waterways			\$ 112,185		\$ 112,185
<b>FY18 Base Budget with Turf Field &amp; Harbormaster</b>	<b>\$ 32,265,454</b>		<b>\$ 19,034,040</b>		<b>\$ 51,299,494</b>

Base FY18 to FY19		Base FY18 to FY19
School Increase		Town Increase
<b>\$ 884,883</b>		<b>\$ 961,196</b>

With these numbers established, the schools and municipality embark on an intensive 5-month budgeting process, (as outlined below), to assesses current services and make recommendation for the upcoming fiscal year. As you will see below, frequent opportunities are available throughout this process for public inquiry and input.

### FY19 Budget Timeline of Events

#### **October - December 2017, January 2018 Goal Setting and Projections**

- Budget forms distributed to Department Directors/Heads to start FY18 budget process on **October 22<sup>nd</sup>**.
- The Finance Committee, Select Board and School Committee conducted a Tri-board meeting to review the budget season and budget allocations on **January 30<sup>th</sup>**. Finance Committee sets revenue target at \$51.3M.
- Town Manager and Departments meet in November to update to 5-year capital budget
- Budget history and detailed spreadsheets distributed to school and municipal departments detailing FY16 actual, FY17 actual, the FY18 budget as adopted and revised at the 2017 Special Town Meeting.
- Department Budget review meetings with TM and Finance Director – **December 3<sup>rd</sup> – December 15<sup>th</sup>**
- The Town Manager and Finance Director review municipal operating budget requests with Directors, Department Heads and Board Chairmen from **mid-December to January 12<sup>th</sup>**
- School Committee meets with the Superintendent/Director of Finance & Operations to review target numbers for FY18 and FY19 Budgets on **December 4<sup>th</sup> and 18<sup>th</sup>**
- Warrant opened for ATM – **January 10<sup>th</sup>**
- Principals and Department Heads meet with Administration to review budgets on **January 4<sup>th</sup>**
- Town Manager sends Budget to Board of Selectman on **January 19<sup>th</sup>**
- Principals return completed budget worksheets and backup detail on **January 19<sup>th</sup>**
- School Committee and Administrators hold Budget Workshop **January 22<sup>nd</sup>**

- The Town Manager submits draft budget to Select Board no later than **January 26<sup>th</sup>**

### February 2018: Presentation and Integration

- Final budget presentations due to the School Department Central Office **February 5<sup>th</sup>**
- Using the Finance Committee template and incorporating the Selectmen's goals', each Municipal Director, Department and Board Head creates measurable FY19 goals, projects revenue and calculates FY 2019 funding requests within the 3% target. Completed budgets are submitted to the Town Manager and Finance Director no later than **Monday, February 5<sup>th</sup>**
- Principals and Department Heads present to School Committee **February 7<sup>th</sup> and 8<sup>th</sup>**.
- School Committee and Selectmen make final adjustments in preparation of submission to the Finance Committee.
- Selectman send budget to Finance Committee on **February 19<sup>th</sup>**

### March , April, May 2018 Hearings and Final Agreement

- Capital Plan was delivered to Select Board on **March 12<sup>th</sup>**. Select Board approved the FY19 capital spending priorities and use of free cash to fund the plan **April 2<sup>nd</sup>**.
- School Committee holds Public Hearings on the FY 2019 Budget. School Committee votes and unanimously approves budget
- The Finance Committee conducts Municipal Budget hearings **March 6<sup>th</sup> through March 29<sup>th</sup>**.
- The Finance Committee conducts School Budget hearings on **March 14<sup>th</sup> and March 15<sup>th</sup>**
- Annual Town Meeting votes on budgets on Tuesday, **May 8, 2018**
- Election Day on **May 15, 2018**

## Ipswich Comparative Analysis

The following charts compare Ipswich with a peer group of communities that the Finance Committee has used to evaluate the soundness of Town policies and financial performance. The Finance Committee has utilized the most recent data from the Massachusetts Department of Revenue Municipal Data Bank to inform this analysis.

Localities utilize a variety of sources to fund their operations. The following chart depicts the sources of revenues for Ipswich in comparison with 17 similar towns. Population-wise, Ipswich was 7<sup>th</sup> highest as was its 2017 budget. State aid provided 12.3% of the budget. Among these towns, Ipswich ranked was the 6<sup>th</sup> highest in the proportion of our budget funded by state aid, which exceeds most communities in large part to support our many miles of roads. In Tax Levy, Local Receipts, and Other Revenue Ipswich generally reflected our comparative population, although Other Revenue, a small source, ranked higher in the comparison. Relatively higher State Aid enabled the town to enjoy a lower proportion of Tax Levy relative to the total budget.

FY2017 REVENUES BY SOURCE								
Municipality	2014 Population	Tax Levy	State Aid	Local Receipts	Other Revenue	Total Budget	Tax Levy % of Budget	State Aid % of Budget
Ipswich Rank	7/18	8/18	6/18	7/18	4/18	7/18	10/18	4/18
Amesbury	17,294	40,827,596	12,159,743	10,693,913	2,540,909	65,176,506	61.04	18.66
Boxford	8,203	28,571,206	2,357,683	3,204,991	833,844	34,405,546	81.41	6.85
Danvers	27,724	75,354,881	10,587,904	27,634,776	4,184,117	115,061,025	63.14	9.20
Essex	3,633	12,837,035	282,067	4,537,169	2,517,805	19,858,262	63.05	1.42
Georgetown	8,517	20,343,062	6,503,458	5,827,209	1,418,785	33,339,116	58.76	19.51
Hamilton	8,146	25,600,839	818,113	4,309,524	1,002,217	31,292,144	80.41	2.61

Ipswich	13,673	39,994,765	7,151,082	9,423,373	2,770,847	58,037,969	66.67	12.32
Lynnfield	12,652	43,778,411	5,347,062	6,203,040	1,813,631	55,773,353	76.04	9.59
Manchester Sea	5,330	26,438,955	228,248	4,969,233	1,538,732	32,632,990	79.36	0.70
Newbury	6,916	16,036,106	854,012	2,062,662	2,119,706	20,159,650	75.02	4.24
Newburyport	17,889	54,794,917	7,470,856	19,032,415	2,088,278	81,616,056	64.97	9.15
North Reading	15,516	49,006,145	9,163,045	10,627,442	3,752,176	70,884,892	66.79	12.93
Rowley	6,193	14,644,025	690,131	6,282,402	1,204,394	22,261,577	63.27	3.10
Salisbury	8,695	20,440,856	1,159,865	7,733,375	1,085,380	29,103,314	65.71	3.99
Scituate	18,399	61,989,866	7,578,880	21,045,196	3,768,533	92,629,049	65.03	8.18
Swampscott	13,987	48,031,756	4,751,981	10,996,163	2,504,026	66,392,268	72.51	7.16
Topsfield	6,494	23,649,153	1,887,064	2,776,351	1,612,979	28,265,523	77.79	6.68
Wenham	5,139	14,886,491	430,835	5,143,857	760,000	20,678,367	69.37	2.08

As the following table demonstrates, Ipswich is fortunate to have a modest commercial and industrial tax base that provides 10.8% of the total levy to fund its Total Budget, placing the town in the upper tier of the comparison. The breadth of the town's tax base contributes to a favorable financial position, and the Finance Committee strongly supports the Town's initiative to increase economic development and enhance the commercial and industrial component of the tax base.

TAX LEVIES BY CLASS FY 17						
Municipality	Residential	Commercial	Industrial	Personal Property	Total Levy	% Residential
Amesbury	33,435,063	3,020,389	2,012,217	1,314,272	39,781,941	84.05
Boxford	27,147,047	209,088	17,378	635,514	28,009,027	96.92
Danvers	48,589,253	17,483,102	4,510,008	2,071,865	72,654,228	66.88
Essex	11,307,546	815,857	220,211	177,607	12,521,221	90.31
Georgetown	17,886,162	667,727	715,936	319,839	19,589,664	91.30
Hamilton	23,941,128	976,824	11,822	232,516	25,162,290	95.15
Ipswich	34,509,823	1,817,518	1,929,662	435,663	38,692,666	89.19
Lynnfield	35,587,645	5,932,340	341,599	548,035	42,409,619	83.91
Manchester Sea	24,188,262	1,055,009	76,789	576,718	25,896,778	93.40
Newbury	14,473,397	417,467	32,807	199,598	15,123,269	95.70
Newburyport	46,092,228	3,997,560	2,249,157	682,417	53,024,507	86.93
North Reading	41,590,698	3,042,964	1,912,868	795,699	47,342,229	87.85
Rowley	12,091,064	1,216,649	532,667	242,594	14,084,650	85.86
Salisbury	15,681,777	2,636,451	369,159	437,307	19,124,694	82.0
Scituate	57,642,865	1,788,462	174,677	630,437	60,236,441	95.69
Swampscott	42,707,928	3,992,165	368,033	1,071,972	48,140,098	88.72
Topsfield	20,332,665	984,659	298,213	373,591	21,989,128	92.47
Wenham	13,980,452	207,597	15,953	139,674	14,343,676	97.47

The table below reveals that Ipswich's residential tax burden, as measured by the Average Single Family Tax Bill, is the 12<sup>th</sup> highest in the peer group. This continues an improvement in standing since FY 15, when the Town's ranking was 11th of 18 communities. Our Average Assessed Value is consistent with the Average Tax Bill. Ipswich is unique in that it has a large geography (approximately 33 square miles) with over 73 miles of

roads, beaches and shell fishing areas, waterways, open space, and schools, all to be maintained by a reasonably stable population of about 13,800.

<b>COMPARISON OF SINGLE FAMILY TAXATION</b>			
<b>Municipality</b>	<b>Single Family Taxation FY 18</b>		
	<b>Avg. Assessed Value</b>	<b>Number of Parcels</b>	<b>Average Tax Bill</b>
<b>Ipswich Ranking</b>	<b>12/18</b>	<b>6/18</b>	<b>12/18</b>
Amesbury	354,891	3,477	6,739
Boxford	622,989	2,636	10,092
Danvers	444,964	6,126	6,025
Essex	537,217	994	8,424
Georgetown	425,181	2,478	6,752
Hamilton	566,413	2,368	9,187
Ipswich	514,911	3,615	7,332
Lynnfield	630,402	3,856	8,674
Manchester Sea	1,127,277	1,594	12,434
Newbury	493,456	2,366	5,379
Newburyport	560,297	4,352	7,430
North Reading	537,467	4,266	8,782
Rowley	429,749	1,657	6,266
Salisbury	369,976	2,070	4,358
Scituate	553,095	6,777	7,716
Swampscott	567,045	3,453	9,073
Topsfield	583,083	1,876	10,122
Wenham	606,711	1,106	11,400

The Finance Committee is aware of the Town's financial position and encourages reasonable tax rates, while continuing to provide adequate services for the diverse needs of the town. Growth in assessed values through suitable economic development will relieve pressure on residential taxes.

A comparison of per capita incomes reveals consistency with the Average Single Family Tax Bill; both occupy the 12<sup>th</sup> highest, or lower third. Looking back, comparative income in Ipswich was somewhat higher in the Great Recession, but declined as incomes in other communities recovered. Ipswich's per capita income grew 9% from 2013-2014, a significant increase.

<b>COMPARATIVE TRENDS IN PER CAPITA INCOME</b>							
<b>Municipality</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
<b>Ipswich Rank</b>	<b>9/18</b>	<b>11/18</b>	<b>13/18</b>	<b>12/18</b>	<b>13/18</b>	<b>13/18</b>	<b>12/18</b>
Amesbury	29,712	29,432	30,355	31,353	31,266	32,950	32,874
Boxford	69,823	67,807	82,523	81,854	88,271	84,774	115,037
Danvers	32,778	31,656	33,474	35,019	35,723	37,914	38,921
Essex	44,554	41,598	46,481	45,480	51,460	52,862	53,856
Georgetown	35,022	37,174	38,310	40,221	40,868	43,128	45,267
Hamilton	56,113	49,775	52,877	59,462	67,519	62,035	66,019
Ipswich	44,593	40,135	43,107	44,977	45,093	48,321	52,684
Lynnfield	52,997	51,034	58,383	59,558	61,974	63,128	70,475
Manchester By The Sea	110,964	72,949	96,660	99,243	117,993	111,920	119,679



Newbury	42,536	40,922	52,133	49,894	50,852	54,387	56,462
Newburyport	41,179	39,681	43,725	48,995	51,581	50,964	52,169
North Reading	45,089	42,169	46,884	47,947	48,227	50,390	54,804
Rowley	37,223	35,494	37,557	37,666	38,612	41,247	44,496
Salisbury	22,554	24,265	24,381	24,547	24,645	25,941	26,481
Scituate	44,369	42,101	45,176	47,826	51,210	52,897	57,696
Swampscott	52,367	55,578	60,646	61,461	65,671	70,471	69,261
Topsfield	63,183	53,768	57,151	60,741	66,468	65,269	70,600
Wenham	71,665	66,868	76,432	81,173	70,142	64,157	73,579

The following Financial Flexibility Report indicates that the town has some flexibility to undertake projects or address unforeseen problems. Although the town is in the midrange among its peers in Excess Levy Capacity, Free Cash is lower in comparison and the Stabilization Fund is in the high end of the range, resulting in midrange placement among peers in Available Resources. Ipswich's Available Resources as a percent of the budget is comparatively low, and the proportion of its debt to the budget is somewhat high among its peers, reducing financial flexibility. The size of Ipswich's Stabilization Fund is helpful, however, in enhancing flexibility.

Financial Flexibility Report - FY2017									
Municipality	Total Budget	Excess Levy Capacity	7/1/16 Free Cash	6/30/15 Stabilization Fund	FY 16 Available Resources	% Available Resources of Budget	FY 16 % Debt of Budget	Levy Limit as % of Ceiling	S & P Bond Rating
Ipswich Rank	7/18	8/18	12/18	5/18	10/18	16/18	5/18	12/18	
Amesbury	65,176,506	4,098,324	2,108,736	995,134	7,202,194	11.1%	7.9%	83.6%	AA
Boxford	34,405,546	1,370,458	3,420,347	793,268	5,584,073	16.2%	3.6%	67.9%	AAA
Danvers	115,061,025	161,283	6,574,983	8,165,895	14,902,161	13.0%	8.3%	61.6%	AA+
Essex	19,858,262	120,027	1,283,768	730,817	2,134,612	10.7%	7.1%	63.3%	AA+
Georgetown	33,339,116	10,954	473,860	936,979	1,421,793	4.3%	9.0%	63.6%	
Hamilton	31,292,144	2,928,821	2,890,774	1,799,008	7,618,603	24.3%	13.8%	72.3%	AAA
Ipswich	58,037,969	120,673	1,594,316	2,360,611	4,075,600	7.0%	10.3%	57.1%	AAA
Lynnfield	55,773,353	27,913	2,757,692	1,335,050	4,120,655	7.4%	6.6%	57.0%	AA+
Manchester By The Sea	32,632,990	4,206	2,524,774	1,450,461	3,979,441	12.2%	6.1%	44.1%	AAA
Newbury	20,159,650	12,950	1,929,148	188,751	2,130,849	10.6%	6.7%	43.6%	
Newburyport	81,616,056	386,097	2,374,002	3,427,015	6,187,114	7.6%	15.2%	53.4%	AAA
N. Reading	70,884,892	925	2,348,626	1,805,800	4,155,351	5.9%	12.7%	65.4%	
Rowley	22,261,577	13,631	1,303,806	972,651	2,290,088	10.3%	8.5%	58.4%	AA+
Salisbury	29,103,314	116,710	1,607,637	558,365	2,282,712	7.8%	6.5%	47.4%	AA
Scituate	92,629,049	347,513	3,247,133	2,950,820	6,545,466	7.1%	18.7%	56.1%	AA+
Swampscott	66,392,268	2,149,336	6,392,330	2,469,692	11,011,358	16.6%	7.7%	70.5%	
Topsfield	28,265,523	21,469	1,611,613	1,269,163	2,902,245	10.3%	2.5%	69.5%	
Wenham	20,678,367	818	1,371,147	845,149	2,217,114	10.7%	4.4%	75.2%	AAA

In its AAA bond rating of Ipswich in May 2016, Standard & Poor's expressed confidence in the town's financial flexibility and condition: "We rate the town higher than the nation because we believe Ipswich can maintain better credit characteristics than the nation in a stress scenario based on its predominantly locally derived

revenue base and our view that pledged revenue supporting debt service on the bonds is at limited risk of negative sovereign intervention." In laymen's terms, this means that S&P believes that Ipswich can financially accommodate unforeseen stresses, relying on its local revenue base to discharge its financial obligations.

### **School Budget Overview**

The Finance Committee is pleased with the improvement in the Ipswich Public Schools in FY18 and expects this progress to continue. In FY19, the school's operating budget will be \$29.8M, up 3.36% from last year and in line with school's five year plan developed three years ago. The Ipswich School Department will represent 64% of the total appropriated operating budget for the town. Thanks to the generosity of the Ipswich taxpayers through the 2016 Override, the town has shown its commitment to education to our 1735 students and school employees, with the increased investment in the school, the following new employee hires have occurred:

- Doyon School – 1.6 FTEs –Instructional Staff
- Winthrop School – 2.76 FTEs Instructional Staff
- Middle School – decrease of 1.74 FTEs – Teachers / Instructional Staff
- High School – decrease of 1.14 FTEs –Instructional Staff

The override has allowed the entire school system to continue to improve the learning environments in all school buildings, and maintain small class sizes. The elementary schools continue to engage their students in active learning environments both in their STEAM Studio and classrooms. With the support of professional development, teachers are creating projects and problem based learning experiences while using technology to amplify teaching and learning. Professional collaboration has resulted in newly-developed STEAM units aligned with updated state standards. The schools continue to nurture safe, empathetic, collaborative learning communities intent on the social development of future citizens. In addition, the Finance Committee would like to praise the impressive work being seen in our elementary schools as they tap into community services to wrap around the needs of the entire community. Working closely with the Town Library, the YMCA, and community out-reach, the schools are offers impressive afterschool programs and even a Mobile Market.

The Middle School continues to expand and refine their successful co-teaching model. The school is using its expanded program of professional development opportunities and innovative curriculum practices to continue to create challenges that provide the students with rigorous, powerful, and long-lasting experiences. The Middle School continues to prepare the students for the challenges of high school.

The High School continues to promote Project Based Learning and Certificate Tracks. As in the other school, STEAM programs and initiatives drive the academic experience. The High School is offering a wide range of courses including 14 AP courses and many VHS opportunities. The SAT and ACT scores are at a 5 year high. The Finance Committee would like to give particular praise to the High School for receiving AP DISTRICT HONOR ROLE RECOGNITION.

Ipswich High School continues to prepare our students for the world, with 93% of the High School Senior Class are being accepted to 2 and 4 year classes – many of these are top tier schools. Over the past two years our high school seniors were accepted into over 185 different colleges including Dartmouth, Brown, Notre Dame, University of Southern California, University of Virginia, Colby, Wesleyan, Holy Cross, Northeastern, Union, UMASS-Honors College, and Villanova.

The Finance Committee supports the School Department's FY19 appropriated operating budget.

## **School Building Project**

Over the past three plus years, the School Building Committee (SBC) and the School Committee (SC) with input from school administration, teachers, other committees and the community at large have studied multiple options and sites to address the educational space deficiencies detailed in the Statement of Interests (SOI) submitted to the Massachusetts School Building Authority (MSBA). For example, in the SOIs submitted in 2012, 2013 and 2014, the school principals listed the lack of educational and special education spaces and the limitations that are created. The following is an excerpt from the 2014 SOI: *“Space requirements for approximately twenty-four students in each seven hundred square foot classroom means limited educational options. Configuration and types of classroom furniture is restricted, particularly for our older student classrooms. Little to no storage space exists for instructional materials. Applied Behavior Analysis programming for our non-communicative special education classes occurs in a converted teachers' staff room space, leaving no staff lunch space. In this three hundred and seventy four foot space, little privacy is achievable when addressing maladaptive behaviors and/or unique student learning objectives. Similarly, special education services for the general education population is held in a typical classroom segregated into six minimal spaces to accommodate support staff caseloads. ... Pull out services are also delivered at the end of hallways. ... Fire watches are required for performances as the seating capacity of our cafeteria, our performance location, allows 150 fewer students than enrolled at our school. Lunches are served over a two hour time span because the kitchen and cafeteria cannot accommodate more than seven classes at one time. ... Speech services requiring a closed space are scheduled to co-exist with the psychologist's testing. The school social worker office 130 square feet, is used to conduct daily social skills groups. No furniture can be in the room during these sessions. ... Special education offices are located in the modular. Individual Education Program meetings are often conducted while music classes occur, creating severe hearing challenges.”*

As part of the MSBA process, the architectural design team performed existing condition studies of the Doyon and Winthrop Schools. During this process, it was identified that the general classrooms are 10% to 20% below MSBA standards for room size. Kindergarten classrooms are 15% (Winthrop) to 25% (Doyon) below the MSBA standard of 1,200 SF. The Winthrop gymnasium is 1,600 square feet (SF), the Doyon gym is 2,500 SF; the MSBA gym guideline is 6,000 SF. Both cafeterias are undersized and require six daily lunch periods to accommodate our students. The MSBA standard is to have two or three lunch periods.

Early in the evaluation process, the architect met with the school administration, principals and staff to review the current Elementary Education Plan. The Education Plan is used by the administration, principals, and staff as the framework to educate all elementary students in both schools. The Education Plan is continuously reviewed and updated by our educational professionals. The main objective of the review of the Education Plan has been to evaluate the need for the design of new or the renovation of the existing buildings so the buildings meet the needs and supports the practices our teachers use to educate our elementary students.

The Winthrop School is 50,485 SF with a 2,500 SF modular classroom and Doyon is 49,924 SF. During this education evaluation process, it was determined that a 420 student Winthrop building would require 75,600 SF and a 355 Doyon building would require 67,600 SF to provide the educational spaces necessary to support the current education plan. Overall, both buildings are too small for the student populations that are served.

The MSBA requires all school districts to review three levels of potential construction solutions: base repair, additions and renovation of existing building, and replacement with new. Base repair projects are limited to upgrading building systems including structural, mechanical, electrical, plumbing and fire protection systems. The base repair option is only selected by a community when the existing school buildings meet the school district's educational program needs. The proposed Winthrop base repair project replaced the 2,500 SF

modular classroom building but overall did not add any additional educational and special education instruction areas. The proposed Doyon base repair project proposed adding 8,500 SF to increase the gym, library, kitchen, music spaces but overall did not add any additional educational and special education instruction areas. With both buildings undersized for the education plan and the current student population, the base repair option was removed from consideration since it did not solve any of the educational and special education space deficiencies listed in the SOI submission to the MSBA.

Key education criteria developed from the education plan and the many design forums that were held became the major design themes as addition/renovation and new construction options were reviewed. Creating small learning communities, creating the correct adjacencies between classrooms and special education support spaces, a community or general use wing and universal design that eliminates physical barriers to children's use of the building were some of the design themes. In the various addition/renovations options, it was difficult to satisfy these design themes. In addition, the Winthrop addition/renovation classrooms became long and narrow due to the shallow building width. This is the complete opposite of today's classrooms that are square, which allow the teacher (and co-teacher) to use all four walls as teaching walls. Long rectangular rooms do not provide that flexibility. Other addition/renovation construction issues included the need for expensive temporary modular classrooms to house students during construction, not to mention the disruption to education that would occur due to relocating students. With the costs associated with code required seismic structural upgrades, temporary modular classrooms and increased construction periods, the architectural design team determined that addition/renovations to the existing buildings was more expensive and less flexible than building one new school.

Over the past three years as the project has been delayed several times, the construction cost (escalation) has risen. During a July 2017, School Committee meeting the architect provided the following updated cost estimates:

#### July 2017 Total Project Cost estimates

One New School	Two New Schools	Two Add/Reno Schools	Two Base Repair Schools
\$66.4M	\$96M	\$71.4M	\$41.7M

Since the July 2017 presentation, the project has been delayed even further. In February 2018, the SBC submitted the Doyon New School project to the MSBA with a total construction costs of \$69.4M. The table below updates, the total project costs.

#### February 2018 Total Project Cost estimates

One New School	Two New Schools	Two Add/Reno Schools	Two Base Repair Schools
\$69.4M	\$100M	\$74.6M	\$43.6M
\$42.3M Town share*	\$61M Town share**	\$45.5M Town share**	26.6M Town share**

\*Actual town share based on MSBA certified 39.1% reimbursement rate

\*\*Estimated using the 39.1% MSBA rate

There are several factors that must be considered when reviewing these estimates. The One New School cost escalation was 4.5% per the architect's latest cost estimates over the July 2017 estimates. The architect has applied the same 4.5% escalation rate to the three other project costs in the graph for this comparison. The MSBA has only committed reimbursement funding for the one new school project. The three cost estimates above for two schools is based on one project being constructed in 2019 and the second in 2025. While it is

difficult to estimate future construction costs and MSBA reimbursement rates, this scenario provides the best total project cost comparison for the Town to review. If the Town decided to build two schools now, there would be no MSBA reimbursement for the second school and the town project share would be significantly higher than the Town share shown in the tables above. The One New School reimbursement rate of 39.1% has been certified by the MSBA. The Base Repair Option does not solve the deficient educational space needs identified in the SOIs. Also, this table is for comparison purposes only. The only project before the MSBA is the one new school at Doyon. The other three scenarios would require Ipswich to leave the MSBA process, resubmit a new SOI and wait for the MSBA to invite Ipswich back into the program. Towns that rejected school projects have waited several years to be re-invited back into the MSBA program for these school projects, while others are still waiting. For example, Lincoln and Swampscott are still waiting six plus years for their past failed projects to be re-invited back into the MSBA program.

The original High School/Middle School debt was reimbursed by the state at 55%. The current MSBA rates were established through legislation in the early 2000s and result in a reimbursement rate of 39.1% as applied to school building projects in Ipswich. This rate has been used in these comparisons.

The High School/Middle School bond retires in FY20. In FY21, there will be a 2.82% decrease in taxes associated with the completion of the HS/MS bond retirement. The following table indicates the tax savings per tax bill.

**SAVINGS FROM RETIRED MS/HS BOND in FY21**

Tax bill	\$4,000	\$5,000	\$6,000	\$7,000	\$8,000	\$9,000	\$10,000	\$11,000	\$12,000
Savings	\$112.80	\$141.00	\$169.20	\$197.40	\$225.60	\$253.80	\$282.00	\$310.20	\$338.40

The Finance Committee working with the Town Finance Director reviewed two bond options (level debt and level principal) and three bond terms to address the borrowing required for the school project (20, 25 and 30 year bonds). The key considerations were to balance the additional tax impact on the taxpayer and the length of the bond. The High School/Middle School bond term was 20 years. In our review, we found that the trend is for 25 and 30 year bond term periods. Many communities are using 30 year bonds to finance large building projects. The Finance Committee was concerned that a 30 year bond was too long. Some building systems have a 25 to 30 year life expectancy and the Finance Committee believed that the Town would be best served with a 25 year bond that would mature before the Town needed to make any potential capital investments in these building systems. The Finance Committee and the Town Finance Director both recommend using a Level Debt bond. A level debt bond works the same way as a residential mortgage – paying the same yearly amount over a set number of years. The HS/MS bond is also a Level Debt bond.

If the project is approved, the project will be financed during construction using Bond Anticipation Notes (BANs). The Finance Director estimates that the town share (\$42.3M) will be borrowed over a three year window during the completion of design and construction. During this period, the Town will need to fund only the interest on the borrowed money. Once the project is complete and the Town closes out the contract with the contractor, the Town will convert the BANs into a 25 year Level Debt bond.

The Town has earned an AAA bond rating due to its fiscal responsibility. The Town has limited bond payments in comparison to its operating budget. The Town continues to make yearly investments into various stabilization funds, including an OPEB stabilization fund. Based on this management, our financial advisor has indicated that the Town can expect a 3.75% interest rate on the proposed school bond.

Unlike the HS/MS project where the MSBA sends a yearly payment for their share of the project principal and interests cost, the new school project will use the MSBA Pay As You Go Program. The MSBA will reimburse the Town as the project progresses. This is the same reimbursement format that the Town has been using with the State during the Feasibility Study.

The Finance Director has provided the following table that indicates the project costs over the tax levy.

	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Actual 2018 & 2019 Levy + 3.25% Inc per Yr.	\$ 38,120,353	\$ 39,358,161	\$ 40,637,301	\$ 41,958,014	\$ 43,321,649	\$ 44,729,603	\$ 46,183,315	\$ 47,684,272	\$ 49,234,011
Current & Unissued Exempt Debt	\$ 1,995,086	\$ 2,330,915	\$ 2,292,099	\$ 1,001,019	\$ 847,559	\$ 693,032	\$ 674,877	\$ 656,721	\$ 603,769
Total Levy	\$ 40,115,439	\$ 41,689,076	\$ 42,929,401	\$ 42,959,032	\$ 44,169,208	\$ 45,422,635	\$ 46,858,191	\$ 48,340,993	\$ 49,837,780
25 Year Term Borrowing - Level Debt			\$ 100,000	\$ 924,813	\$ 1,694,176	\$ 2,471,012	\$ 2,614,307	\$ 2,604,273	\$ 2,617,203
Total Levy with Estimated School Exempt	\$ 40,115,439	\$ 41,689,076	\$ 43,029,401	\$ 43,883,845	\$ 45,863,384	\$ 47,893,647	\$ 49,472,498	\$ 50,945,266	\$ 52,454,983
% of School Debt to Total Levy			0.23%	2.11%	3.69%	5.16%	<b>5.28%</b>	5.11%	4.99%

The debt service for the New Elementary School peaks in FY2024 at which point it is projected to be 5.28% of the total tax levy and projected to be a 5.58% increase in FY 2024 tax bills. The following chart shows the estimated tax increase based on the typical single family home values and single family tax bills. This chart is based on current (FY18) tax bills and current (FY18) home values to allow voters to estimate what the FY2024 tax increase would be for their home. For example, if your current tax bill is \$7,000, the projected increase in FY2024 will be \$456.22.

This chart is an estimate based on what the tax levy and single family home taxes will be in FY2024. It does not assume any other tax increases from other projects such as open space acquisitions, nor does it take into account any potential tax reductions due to large scale development, such as the Kozeneski property or the Bruni Marketplace as the value and timing of those projects are not known. Further, it should be recognized that there will be a reduction in taxes from the retiring of the debt service on the Ipswich High School/Middle School debt in 2021. For the average single family home, this represents a decrease of \$215.34 which would offset the increase from the New Elementary School project.

PROJECTED 2024 SCHOOL PROJECT TAX IMPACT BASED ON CURRENT TAX BILL								
	Median			Average				
Tax bill	\$5,000	\$6,000	<b>\$6,636</b>	\$7,000	<b>\$7,332</b>	\$8,000	\$9,000	\$10,000
Increase	\$325.87	\$391.05	<b>\$432.50</b>	\$456.22	<b>\$477.88</b>	\$521.40	\$586.57	\$651.74
PROJECTED 2024 SCHOOL PROJECT TAX IMPACT BASED ON CURRENT HOME VALUE								
Home Value	\$ 300,000	\$ 400,000	<b>\$ 466,000</b>	\$ 500,000	<b>\$ 514,911</b>	\$ 600,000	\$ 700,000	\$ 800,000
Tax Increase	\$ 278.42	\$ 371.23	<b>\$ 432.49</b>	\$ 464.04	<b>\$ 477.88</b>	\$ 556.85	\$ 649.66	\$ 742.46

The Finance Committee realizes that this is the largest project that the Town has ever considered. The Finance Committee also believes that the Town has been financially responsible over the years to be able to consider this project. Over the past three plus years, it has been proven that the existing buildings do not support the educational and special education needs of our youngest children. The Finance Committee believes that it is in the Town's best interest to make investments in our schools so that we continue to be a Town that maintains the support of current residents and businesses, and is a Town that attracts new businesses and new residents.

### Municipal Budget Overview

The FY19 Budget as prepared by the Town Manager in concert with Department heads is transmitted to the Select Board for review and approval. The Select Board forwards the budget to the Finance Committee for review and recommendations to Town Meeting. The budget is balanced using projected revenues, with no reliance on use of free cash.

## **Revenues**

The FY19 general fund budget assumes an increase in available property tax revenue and modest increases in local revenue, for a total increase of 3.7% or \$1,846,078. (A base budget for both the school department and the town was calculated and agreed upon late in 2018, and is included at the end of Revenue Section for reference.)

The Town continues to budget for level funding in state revenue, due to uncertainty of expected state revenue growth during FY19. At this time, there are no large permitted projects in place for FY19, so revenues have been adjusted downward in areas of permits and new real estate tax. On January 19, Governor Baker committed to filing a budget that includes increases in both Unrestricted General Government Aid (3.5%) and an additional \$118.6 Million in Chapter 70 (2.5%). The proposed FY19 town budget does not include these increases: the town will be waiting until the FY19 state budget is adopted. If additional funds are available, these will be appropriated at the fall town meeting as has been past practice.

No use of free cash is being proposed for the FY19 operating budget. Water and Sewer revenues will be adjusted to meet approved funding.

## **FY2019 Total Budget by Functional Category**

General Government	\$	1,706,696	2.92%
Planning & Community Development	\$	560,988	0.96%
Public Safety Police	\$	3,391,581	5.81%
Public Safety Fire	\$	1,985,550	3.40%
Public Works	\$	4,471,831	7.66%
Community & Cultural Services	\$	1,477,867	2.53%
Benefits & Other	\$	5,439,527	9.32%
School (G/F)	\$	32,265,454	55.28%
Water Fund	\$	3,518,027	6.03%
Wastewater Fund	\$	2,556,690	4.38%
Solid Waste & Recycling Fund	\$	998,323	1.71%
<b>Total</b>	<b>\$</b>	<b>58,372,534</b>	<b>100.00%</b>

## **Fund Balances:**

As of this publication, reserve fund balances are as follows:

Free Cash	\$1,609,733
Stabilization	\$1,898,800.78
OPEB	\$4,018,965.74
Wastewater	\$866,249
Water	\$566,262
Open Space	\$168,842.66
Capital Stabilization	\$176,233.24
Education Stabilization	\$2,013,607.17

### Items of Note:

The town continues to focus management and staff attention on economic development, effective staffing levels, and operational improvement in addressing specific needs in the community, as well as meeting federal and state mandates, such as the cost associated with Early Voting.

The FY19 proposed budget principally addresses four main areas:

Salaries and Related Costs (Overtime, Uniforms, etc.): Budget funds existing personnel and contractual obligations of collective bargaining agreements, and existing services.

Sanitation Removal & Recycling: Second, due to changes in the world commodities market and China's decision not to accept U.S. recycling, the town will no longer receive recycling revenue, and will be required to pay for disposal. This factor, and increased costs of collection and disposal, has a net cost to the town budget of \$ 235,406, in the coming year. Due to uncertainty regarding the opening of other markets accepting recycling and the overall future of the industry, the town has indicated its intent to enter into a five-year collection and disposal contract. The Select Board have committed to a review of prior recommendation to implement pay-as-you-throw (PAYT) and the use of a previously authorized enterprise fund to concentrate sanitation revenues and expenses.

Insurance Increases: The town was successful in controlling health care cost in FY18 by successfully negotiating with the Public Employee Committee. The FY18 increase was under 2% and FY19's increase is 4.47%

Other Goals of the Select Board: Where feasible given budget constraints, the Town Manager has incorporated elements of the goals of the Select Board.

### **General Government:**

**Legal:** A modest reduction of \$5,000 is proposed. The town continues to pursue legal actions to resolve on-going performance issues with Fire Engine 5, and is engaged in several actions related to zoning and land use.

**Treasurer/Collector:** Funding is included to adjust the Assistant position salary to be in line with the median salaries of comparable communities. The stipend for the Parking Clerk has also been adjusted.

**Elections and Registration:** Funds have been increased for the state primary and elections, as well as the state-mandated Early Voting. The unfunded Early Voting mandate cost is \$15,697. The town's legislative delegation is supporting a supplemental budget to reimburse the town for this unfunded mandate.

**Information and Communication Technology:** Changes in this budget reflect allocation of personnel and software among water, wastewater and electric enterprise accounts; software costs; and some new software and hardware costs. Included in the FY19 capital plan are funds for the town to migrate to cloud based email and undertake an assessment of overall security.

### **Planning and Community Development**

**Planning:** No changes are proposed in this department. Although there is interest in funding additional economic development activities, increased clerical support, increased conservation commission support,



historical commission initiatives and open space benefits within the general fund, these could not be funded due to limited general fund revenues.

**Open Space Revolving Fund (Off-Budget Operation):** Open Space operations are funded through a revolving fund, which is comprised of hotel/motel excise revenue, roll-back taxes from Chapter 61A (conversion of agricultural property under Chapter 61A to residential property), and a cell tower lease on open space property. While these operations have been funded off-budget via a revolving fund arrangement, it is worth noting that expenses have been out-stripping revenues and reserves. The Select Board has committed to a review of this issue during FY2019.

### **Public Safety**

**Harbor Master:** The salaries and benefits of officers assigned to this operation have been updated to reflect the actual cost of providing harbor services. These services are supported exclusively by launching and mooring fees and 50% of boat excise collected.

### **Public Works**

**Equipment Maintenance:** Fuel and heating prices have been adjusted to market conditions with some latitude for fluctuation.

**Highway:** The largest initiative in the FY18 budget was the restoration of funds for road repair and maintenance and an increase in sidewalk repair funds for a sidewalk improvement program. These efforts are maintained in FY19. The department will be working to ensure all sidewalks meet handicapped access requirements during the coming year, as well as replacing degraded sidewalks and maintaining the road improvement plan.

**Forestry:** An additional \$4,000 has been added to purchase trees in conformance with recommendations from the recently-completed tree-health survey. The expenditure of \$3,000 from the FY18 management transfer account to accelerate tree replacement beginning in the spring or this year has been approved.

**Solid Waste/Transfer Station/Sanitation & Recycling Enterprise Fund:** The town adopted an enterprise fund for sanitation, solid waste and recycling. Revenues generated through these operations retained in this account. These operations are substantially further supported by general fund revenues.

As noted, changes at the international level mean that the town will now have to pay for disposal of recycling and will lose revenues of \$10 per ton it now receives for recycling. The result of this combined increase in collection and disposal, and loss of revenue, has created a deficit of approximately \$235,406. This deficit cannot be covered without disruption of critical town services and priorities.

**Facilities:** The part-time custodian has increased from 15 hours per week to 19 hours per week, as required under the collective bargaining agreement.

**Cemeteries and Parks:** No changes are proposed, although there is a desire to increase the budget for temporary personnel hours to cover more costs of maintaining the Pony Express property; to supplement the capital budget for removal of the barn on that site; purchase of a new trailer for hauling equipment

### **Community and Cultural Services**

This category includes departments and operations that support and enhance the cultural and recreational experience and quality of life for Ipswich residents.

**Public Health:** Compensation for the public health nurse has been adjusted those of comparable positions – her wages have not been increased for several years. Small sums are included for a health inspector on an on-call basis and a modest increase in greenhead traps assessment.

**Adult Services/Council on Aging:** The Outreach Coordinator’s salary has been adjusted to reflect comparable skills and services in other communities. The senior volunteer program has been level funded at \$10,000. The Director had requested \$15,000 in order to pay minimum wages of \$11.00 per hour. Many of these workers are largely unskilled but can perform some filing work. If the desire is to provide minimum wages, it may be worth considering a reduction in hours from 91 to 62 hours per year for participants.

**Veterans Services:** This budget has been reduced by \$33,000 to reflect actual expenditures in FY18. The Director has done an excellent job of utilizing other programs to assist veterans. Veterans benefits are intended to be the “last resort”, after other resources have been exhausted, but this has not been the practice in past years.

**Library:** Increases in this budget for FY19 reflect state-mandated increases for acquisition of materials. Acquisition of materials is also supported through use of various trust funds in order to meet the total acquisition requirements.

**Recreation and Culture:** Expenses were increased to accommodate expanded cultural events and activities in the community. Although the Director would like, and certainly should have, additional assistance to support presentation and production of activities and events, this request could not be funded in the budget.

### **Benefits and Other**

**Health Insurance:** The town has received official information regarding health insurance increases. The town will experience an increase of 4.47%.

**Workers Compensation:** Due to several large claims in recent years, overall workers’ compensation will increase by an estimated 15%. These claims will be discussed with all departments, with the intent that departments will implement training, policies and other recommendations to reduce losses. That process is presently underway.

**Retirement Assessment:** The town’s retirement assessment increased by 6.83%, from \$3,263,604 to \$3,489,104 and with an early payment discount reduced to \$3,422,787 (Ipswich is 10.25% of pension appropriation). The allocation of the appropriation between the town, school and enterprise funds, is based on calendar year 2017. The retirement assessment to the general fund increased by \$191,322.

**Medicare:** Increases are calculated based on existing employees, and estimated new hires replacing retirees hired before 1986. The estimated increase to the general fund in FY19 is \$16,510.

**Unemployment:** This line has increased to reflect historical trends, although the town tends to have generally low unemployment cost overall.

**Miscellaneous Finance:** The Management Transfer Account fund has been level funded. This account covers a variety of unanticipated, unforeseen or unplanned costs during the year. Unused funds from this account are turned back to Free Cash.

**Debt Service:** Existing debt service is decreasing as principal payments are made and thereby lowering the interest on the outstanding debt. Debt Service within the levy is dropping from \$183K to \$133K. Fire Equipment principal is dropping \$5K, DPW Equipment is paid off - \$25K principal last year and Library Roof was paid off \$15K last year in principal. The remaining is lower interest due to the retiring and lower principal payments.

In June 2018 we are anticipating bonding the Linebrook Road project (\$2.6M) and the purchase of the Pony Express property (\$2.1M). The debt service for these projects, estimated at \$472,000, will increase overall debt service in FY19. The increase in debt service will be 22.33% which is an increase from last year's 3.66%.

### **Wastewater and Water**

**Wastewater:** With the meter replacement program fully funded, on-going meter maintenance has been added to the FY19 budget. A portion of reserves will be used to fund the FY19 budget to offset rate increases. Strong revenues and reserves have made possible undertaking critical infrastructure assessments, which are included in the capital plan.

**Water:** With the meter replacement program fully funded, on-going meter maintenance has been added to the FY19 budget. Funding to support an additional staff person at the water treatment plant is included in order to manage staffing transition as long-term employees retire. Strong revenues and reserves have enabled the department to undertake critical infrastructure assessments, which are outlined in the capital plan. A portion of reserves will be used to fund the FY19 budget to offset rate increases.

## **Capital Planning**

The Town's Capital Expenditure Plan has been developed by the Town through a collaborative process with the Capital Planning Group, comprised of town and school personnel charged with the maintenance and repair of facilities and infrastructure. All Capital investments are ranked according to the criteria adopted by the Select Board through the Capital Planning Policy. This policy requires the Town Manager to submit, to the Select Board, annually, a five-year capital plan for the town. This plan includes equipment and infrastructure needs with a net cost of ten thousand dollars (\$10,000) or more and a life expectancy of five (5) or more years. Items include repairs, improvements and modifications to town and school facilities or grounds; public works infrastructure (*roads, streets, drainage, water, sewer, etc.*); equipment and vehicles; studies in anticipation of improvements; a collection of major components that are part of a larger infrastructure, such as hardware, peripherals and major software as components of a larger technology and/or communication infrastructure. The first year of the plan is the proposed capital budget for the next fiscal year. (*Police Cruisers are excluded from the Capital Expenditure Plan list and are considered an Operating expense due to their two-year life expectancy.*)

The following Capital Expenditure items are recommended to be funded in Fiscal Year 2019

### **Technology and Communication**

Computer Replacement	\$20,000
Security Risk Assessment ( <i>Total, \$21,000; Utilities, \$5,250</i> )	\$15,750
E-Mail Mitigation to Cloud ( <i>Total, \$47,344; Utilities, \$11,386</i> )	<u>\$35,508</u>
<i>Technology and Communication Total</i>	<i>\$71,258</i>

### **Facilities**

#### **School**

Payne Building	
Building Parking Lot Repair	\$35,000
District	
SPED Vehicle ( <i>year 2 of 4</i> )	\$12,000
Wind Turbine Gear Box Set-Aside ( <i>year 1 of 7</i> )	\$20,000
Technology: User Equipment	\$100,000
Doyon Elementary	
Replace Carpeting in Classrooms	\$11,000
Winthrop Elementary	
HVAC/Boiler Repair	\$50,000
Cafeteria/Gym Repair	\$25,000
Middle/High School	
Upgrade Phone/PA/Clock and Bell System ( <i>year 3 of 5</i> )	\$35,914
Replace Flooring: Carpet Plan	\$85,500
Tennis Court Repairs	\$38,000
Scoreboards/Shot Clock	\$25,000

#### Town

Town Hall	
Town/School Facilities Assessment ( <i>RFP only</i> )	\$12,000
Public Library	
Replacement of Single Pane Windows ( <i>year 1 of 2</i> )	\$40,000
Police Station	
Reroof Garage/Exercise Room Area	\$20,000
Fire Station	
Renovate Offices ( <i>Central</i> )	\$30,000
Pony Express	
Pony Express Improvements ( <i>Barn Demolition</i> )	\$35,000
Other	
Emergency Generators	<u>\$120,000</u>

*Facilities Total* \$694,414

#### **Equipment**

##### Department of Public Works

Loader ( <i>year 5 of 5</i> )	\$34,605
Dump Truck with Wing Plow ( <i>year 5 of 5</i> )	\$36,567
Dump Truck ( <i>year 4 of 5</i> )	\$35,108
Dump Truck ( <i>year 3 of 5</i> )	\$29,270
Bucket Truck ( <i>year 2 of 5</i> )	\$43,500
Pick-Up Truck	\$35,000

##### Department of Cemeteries and Parks

52" Zero Turn Mower ( <i>Replacement</i> )	\$10,000
Replace 1991 John Deere 970 Tractor	\$35,000

##### Fire Department

Replace Engine 4 Fire Pumper ( <i>year 2 of 5</i> )	\$95,501
Replace Engine 2 Fire Pumper ( <i>year 2 of 5</i> )	\$95,501

##### Police Department

Radio Infrastructure and New Repeater	\$80,000
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##### Ipswich Emergency Management Agency

Motorola Radio Upgrade	\$25,000
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<u>Town Clerk</u>	
Voting Booths	<u>\$11,000</u>
<i>Equipment Total</i>	<i>\$566,052</i>

#### **Economic Development**

Downtown Riverwalk Extension	\$75,000
Comprehensive Plan Upgrade	\$30,000
Resiliency Planning	<u>\$25,000</u>
<i>Economic Development Total</i>	<i>\$130,000</i>

**Total Capital Expenditures Fiscal Year 2019** **\$1,461,724**

Additionally, the following capital items are recommended to be funded within the Fiscal Year 2019 Water and Wastewater Operating Budgets.

#### **Water**

Water System Master Plan; Plant and Infrastructure Evaluation	\$100,000
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#### **Water Treatment (Water)**

Water Treatment Plant; Raw Water Station Generators ( <i>Design</i> )	\$30,000
SCADA Communication Network Upgrade	\$25,000

#### **Wastewater**

Plant Basement Lighting Upgrade	\$25,000
Plant Furnace Replacement	\$30,000
NPDES Permit Compliance	\$75,000
Town Warf Design and Permitting	\$100,000
SCADA System ( <i>year 4 of 5</i> )	\$100,000

#### Funding

Fiscal Year 2019 Capital Expenditure Plan totaling \$1,461,724 will be funded through an appropriation of \$1,045,000 transferred from free cash, \$175,615 transferred from the Stabilization Fund, \$51,084 appropriated from a capital project fund transferred to the Fire Pumpers Fund, \$125,000 from Overlay, and by raising and appropriating the sum of \$65,025 in Fiscal Year 2019. The Finance Committee did not unanimously support the Town's Capital Expenditure Plan (*8-1 in support*). During the Finance Committee's April 10<sup>th</sup> Warrant Hearing some committee members were concerned with certain line-items within the Capital Expenditure Plan. Plans of execution along with work/material costs were unclear to some members. The Finance Committee will be looking to work with the Town Manager, Select Board and School Committee to develop a sustainable Capital Expenditure plan in Fiscal Year 2019.

*Note: State funded Chapter 90 road projects and Fiscal Year 2019-2023 school capital projects are excluded from the above charts.*

### **Unfunded Liabilities**

The Finance Committee been concerned for many years about the Town of Ipswich's exposure for unfunded pension and health insurance liabilities. Unfunded liabilities can be thought of as a promise to provide future

benefits to our employees and retirees for which money has not been set aside today. These liabilities consist primarily of retirement pensions and retirement health insurance costs and are increasing at a rate much greater than our ability to fund them. These unfunded liabilities are creating fiscal crises in cities and towns across the country. In Ipswich, we are proud to say we are doing far better than most communities.

#### OPEB (Retiree Health Insurance):

The Town of Ipswich is solely responsible for funding 50% of the retiree health insurance costs for all eligible town, school and utility employees. Eligible employees include those 55 years or older with 10 years of service or those of any age who have 20 years of service. The Town provides health insurance for the retiree and for their spouse if they so choose. There are currently (as of July 2017) 449 active employees and 281 retired employees.

Ipswich retirees did not receive health insurance until 1995, when Town Meeting voted to adopt enabling legislation that would provide health insurance for retirees. The Finance Committee at the time recommended against this article due to the unknown future costs of funding this benefit. For the most part, Ipswich has funded its retiree health insurance costs on a “pay as you go” basis”, rather than fully funding the true long-term cost of this benefit.

The Finance Committee has spent considerable time and effort over many years to try to find ways to first, reduce our future health insurance costs and second, fund our future obligations. While some progress has been made on controlling health care costs, these costs continue to escalate at rates that exceed our annual budget increases, thus becoming a “budget buster”. This year’s increase is estimated at 4.7%. The outlook for future health care costs is for annual increases in the 5% to 10% range. The unfunded liability of the Town for OPEB is approximately \$20 million and is expected to continue to increase at the rate of approximately \$2.0 million per year.

The Finance Committee for years has pushed to include within the Town, School and Utilities operating budgets some minimal payments into the retiree health insurance Trust Fund established by Town Meeting for the purpose of funding future obligations without a great deal of success. However, this past year the town has adopted a revised OPEB policy which would provide a small but steady stream of funding for OPEB liabilities. This policy would establish a three-tiered contribution formula, with the first tier equal to 0.25% of total annual payroll, the second tier equal to 25% of annual free cash in excess of \$1,000,000 and the third tier consisting of an amount equal to the Town’s unfunded retirement liability payments starting when the retirement liability is retired in 2035. While the amount of proposed funding is not close to amount required to offset annual OPEB increases, the commitment to annual funding will allow the town auditors to assign a higher discount rate to the liability, thereby reducing the net present value of the future OPEB payments. We expect to receive a revised OPEB unfunded liability this year. This new payment schedule would allow the OPEB unfunded liability to be fully funded in approximately 25 years. Starting this year, OPEB assets and liabilities will be included on the Town balance sheet as part of the annual audit under new rules established under GASB 75.

Under Article 15, the Finance Committee has recommended the appropriation of \$70,500 from available funds and the use \$152,433 in free cash for a total of \$222,933 to fund a small portion of the “normal” cost of funding OPEB obligations. This is in addition to amounts included in the Water, Sewer and Wastewater budgets for their respective employees. The total accumulated OPEB reserves from contributions over the past years and accumulated interest is approximately \$4.0 million. The Ipswich Finance Committee requests your support for increased funding for OPEB costs. Money put aside today means that it is not available to be spent on current needs, yet the failure to do so merely places the burden on our children and grandchildren to pick up the costs for decisions that we make today.

## Retirement:

The Town is responsible through the Essex Regional Retirement System (ERRS) for funding the pensions for municipal, utility and school non-teaching staff. The state, through your tax dollars and teacher payroll deductions, covers the pensions for teachers. In the late 1980s, the state recognized that public employee pension plans, which at the time were funded on a “pay as you go” basis (like our current OPEB costs), were not financially sustainable. Accordingly, legislation was passed that required public pension plans to transition to an actuarially-sound funding basis which would result in pension plans being fully funded by 2028. We are now thirty years into that 40 year plan to move the pension plans into a sustainable financial footing, but we are still far from fully funded. At this point after 30 years, the Essex Regional Retirement Board’s assets equal only 51% of its liabilities. The total unfunded actuarial liability is still increasing, not decreasing, and the funding plan by necessity has been stretched out another seven years to 2035. At the present time, the Town of Ipswich’s share (10.3%) of the unfunded liability of the Essex Regional Retirement System is approximately \$39.8 million. The Town’s contribution to the ERRS is expected to increase by 7.4% annually each year until at least 2021, then drop to a 4 % increase until 2035, at which point the liability will be fully funded.

There have been some substantial reforms in the ERRS in recent years, which have resulted in improved management and leadership, including our own Treasurer, Kevin Merz, who serves on the ERRS board. The investment portfolio has been merged in the state Pension Reserves Investment Trust, which manages the pension trust for state employees. This move has resulted in lower costs of managing the portfolio and higher returns. This past year, with a strong economy and stock market, the return on assets was 17.2%.

For FY2019 the Town’s contribution to the ERRS will be \$3,422,787.

## **New Feoffees Review**

### **The Trust**

Upon his death in 1660, William Paine bequeathed the 36 acres of Little Neck to a trust to benefit the school of Ipswich forever. On August 10, 2012, per a court settlement and trust administration order, the land of Little Neck was sold to cottage owners who had been land tenants. This sale converted the real estate assets to an investment trust and changed the trust governance. The beneficiary of the trust continues to be the Ipswich Public Schools.

### **New Feoffees of the Grammar School**

Establishment of the New Feoffees of the Grammar School resulted from the December 2012 resolution of the dispute about the ownership of Little Neck and the Governance of the Feoffees trust. Net proceeds from the sale of Little Neck totaled \$21.795 million. The change of governance created a publicly appointed board operating pursuant to Open Meeting Rules, with a charge to provide a predictable stream of income from investments of the transformed corpus of the trust to be disbursed annually to the Ipswich Schools for “supplemental enrichment programs and uses that provide education enhancement for Ipswich public school students.”

The New Feoffees pledge to adhere to best practices for charitable trusts; to provide complete transparency to the citizens of Ipswich; and to be in open and regular communication with the School Committee, Select Board and Finance Committee. The group is committed to establishing and implementing prudent policies and procedures to grow the corpus, distribute funds, hire professional service providers, report to stakeholders and operate to balance the interests of present and future generations of Ipswich school children, so that the trust fulfills Mr. Paine’s intent to support the schools in perpetuity.

The New Feoffees board consists of 2 appointees each by the Select Board, the School Committee, and the Finance Committee with staggered 3 year terms, plus one appointee by the old Feoffees. The current Board is comprised of George Markos, Chair; Greg Stevens, Treasurer, Joe Tragert, Secretary; Tom Reardon, Ellen Rose, Richard Fates, and Seth Ward as members.

The Feoffees annual distribution to the schools is determined by 2 calculations: 50% allocated to the average Trust value over the preceding 12 quarter, the remaining 50% is derived by taking half of the previous year's distribution. The policy is designed to not erode the trust principal below the original distribution, adjusted for inflation and to provide a stable predictable flow of income for the schools.

### **Use of Feoffees funding at the Ipswich Schools**

With reliable distributions anticipated, The School Committee decided to divide the distribution into two grant streams: **William Payne Grants** – larger grants which will have a greater impact on the improving schools.

**Mini-grants**- Smaller grants (\$5,000 or less) which provided to staff through an application process. To receive funds, Staff applies for funding through an annual grant process demonstrating how their project will broaden and supplement the education opportunities in the general curriculum.

The history of allocations is as follows:

2014 Award	\$1,404,569.67
2015 Award	\$1,083,237.99
2016 Award	\$680,473.26
2017 Award	\$644,703.00

In FY2018, The Ipswich Schools awarded \$113,059 in Mini-grants and \$529,897 in Paine Grants. The grants focused on topics such as, enriching STEAM Curriculum, exploring global diversity, enhancing life skills, enhancing the visual and performing arts to new construction of a building at Jack Welch Stadium.

### **2018 Award for FY2019**

The Trust requires the Feoffees *“to report to the Appointing Authorities by October 1 (or such other date agreed by the School Committee) the amount that the Feoffees reasonably anticipate that they will distribute to the public schools in the forthcoming distribution”*. The estimate is intended to provide the School Committee ample time to plan for the appropriate use of the distribution, which will be made on or before June 30, 2018, before the start of the forthcoming school year. The actual “Measurement Date” for the distribution is calculated is March 31<sup>st</sup>, six months after the October estimate, so the amount reported here may be higher or lower depending upon market conditions as of the Measurement Date.

Based on the average market value of the Trust for the trailing 12 quarters ending September 30, 2017, the Feoffees reasonably anticipate a distribution of approximately \$738,705 in June of 2018 to be used for FY2019. The final determination will be based on the average market valuation of the Trust for the 12 trailing quarters ending on the Measurement Date, March 31, 2018, therefore the actual distribution in June of 2018 may differ from this estimate.

It is important to note that the Ipswich Schools will be reducing their disbursement by \$250,000 in FY2019. The \$250K is an accumulation of funds not used over the first four years of distribution (2014-2017). This return of funds, is a result of savings from previous years' awards. These savings are most commonly the result of aggressive sourcing and bidding of resources that are requested within a grant proposal. Because the grant process is held annually, there is not an opportunity to reallocate savings realized, as such, the Ipswich Schools have amassed a pool of \$250,000 which can be reinvested.



The Finance Committee encourages the School Committee to use Feoffees funds to invest in the professional development of our teachers and support staff, pilot innovative programs and continue to help cushion budgetary needs with an eye towards extending the useful life of the 2015 override.

### **Concluding Remarks**

Attending Town Meeting is important! Just like our old houses – Town Meeting is something to take care of and preserve. Voting in town elections is important too. See you at Town Meeting on Tuesday, May 8 and at the YMCA to vote on Tuesday, May 15.

Respectfully Submitted

FINANCE COMMITTEE – TOWN OF IPSWICH

Robert White, Chair

Jamie Fay, Vice-Chair

Michael Dougherty

Chris Doucette

Walter Hartford

Tammy Howe

Kevin Murphy

Michael Schaaf

Janice Skelton

# Financial Summaries

## Revenue Estimates for FY2019

REVENUE ESTIMATES FOR FY 2019 OPERATING BUDGETS					
	FY 2015 (Actual)	FY 2016 (Actual)	FY 2017 (Actual)	FY 2018 (Act Tax Levy)	FY 2019 (Budget)
Tax Levy					
Prior Year Levy Limit	30,329,034	31,410,826	35,462,674	36,896,086	38,120,353
Amended Levy Limit					
Add 2.5%	758,226	785,271	886,567	922,402	953,009
New Growth (FY'15 assumes \$20m X \$13.43)	323,566	366,577	546,845	301,865	284,800
General Override	-	-	-	-	-
Levy Limit	31,410,826	32,562,674	36,896,086	38,120,353	39,358,162
FY16 School Override		2,900,000			
Approved Town Debt Exclusions	881,594	849,226	869,530	850,236	1,186,939
Approved School Debt Exclusions	1,144,725	1,144,975	1,145,100	1,144,850	1,143,975
<b>MAXIMUM LEVY INCLUDING OVERRIDES</b>	<b>33,437,145</b>	<b>37,456,875</b>	<b>38,910,716</b>	<b>40,115,439</b>	<b>41,689,076</b>
Cherry Sheet	5,558,290	5,603,173	5,761,282	5,868,739	5,847,422
School Building Authority	1,389,800	1,389,800	1,389,800	1,389,800	1,389,800
Total State Aid	6,948,090	6,992,973	7,151,082	7,258,539	7,237,222
Local Receipts (excludes Water & Sewer)	3,161,800	3,342,000	3,614,500	3,666,500	3,825,500
ATM Free Cash	-	-	-		
Fund Balance Reserved for Debt Premium	3,689	3,669	2,819	2,454	2,191
Other Available Funds					
Overlay Surplus	150,000	150,000	150,000	150,000	150,000
Tourism	1,000	2,000	2,000	2,000	2,000
Septic Loan Program		17,865	17,865	17,865	17,865
Waterways	101,629	79,354	171,904	109,668	112,185
	252,629	249,219	341,769	279,533	282,050
Electric Department (PILOT)	325,000	325,000	325,000	325,000	325,000
<b>TOTAL RECEIPTS &amp; AVAILABLE FUNDS</b>	<b>10,691,208</b>	<b>10,912,861</b>	<b>11,435,170</b>	<b>11,532,026</b>	<b>11,671,963</b>
Maximum Allowable Levy	33,437,145	37,456,875	38,910,716	40,115,439	41,689,076
Total Receipts & Available Funds	10,691,208	10,912,861	11,435,170	11,532,026	11,671,963
<b>TOTAL REVENUE</b>	<b>44,128,353</b>	<b>48,369,736</b>	<b>50,345,886</b>	<b>51,647,465</b>	<b>53,361,039</b>
<b>Less: Assessments, Charges, Offsets</b>					
Tax Title Legal Counsel	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Cherry Sheet Offsets	(464,677)	(397,231)	(381,276)	(363,519)	(363,519)
Veterans Assessment	(46,763)	(46,715)	(49,397)	(54,525)	(57,250)
Cherry Sheet Charges	(319,632)	(320,319)	(317,519)	(326,251)	(326,251)
Whittier Assessment	(422,303)	(556,348)	(456,690)	(493,184)	(520,000)
Essex Aggie	(295,020)	(361,008)	(223,656)	(180,000)	(189,000)
Cherry Sheet/Overlay Deficits	(5,000)	-	-	0	0
Unpaid Bills	(16,673)	-	-	(323)	(20,000)
Contribution to Stabilization & OPEB Fund	-			(248,000)	(135,525)
Amt held under levy limit			(42,346)	(120,673)	(45,000)
Allowance for Abatements	(458,294)	(429,784)	(402,467)	(402,574)	(400,000)
	(2,033,362)	(2,116,405)	(1,878,351)	(2,194,049)	(2,061,545)
<b>TOTAL AVAILABLE REVENUE</b>	<b>42,094,992</b>	<b>46,253,332</b>	<b>48,467,536</b>	<b>49,453,416</b>	<b>51,299,494</b>

## Proposed FY2019 Municipal Operating Budget

BUDGET SUMMARY CHART							
	ATM	ATM	ATM	ATM			
	FY2015	FY2016	FY2017	FY2018	FY2019	DOLLAR	PER CENT
	APPROP	APPROP	APPROP	APPROP	SELECTMEN	Inc/(Dec)	Inc/Dec
<b>MUNICIPAL OPERATING BUDGET by Directorate</b>							
General Government & Finance	1,495,859	1,513,086	1,609,929	1,643,430	1,706,696	63,266	3.8%
Planning & Community Development	519,326	539,407	542,894	557,236	560,988	3,752	0.7%
Public Safety Directorate	4,575,843	4,706,968	4,662,268	4,938,688	5,264,946	326,258	6.6%
Public Works Directorate	3,832,824	3,830,577	4,200,399	4,303,025	4,471,831	168,806	3.9%
Community & Cultural Services	1,283,444	1,335,409	1,391,651	1,479,526	1,477,867	(1,659)	-0.1%
Benefits & Other	4,361,075	4,491,416	4,811,551	4,962,606	5,439,527	476,921	9.6%
Total Municipal Operating Budget	15,981,742	16,337,509	17,218,692	17,884,511	18,921,855	1,037,344	5.8%
Harbors funded through Waterways	86,629	79,354	84,904	109,668	112,185	2,517	2.3%
<b>Total Municipal Operating Budget with Harbors</b>	<b>16,068,371</b>	<b>16,416,863</b>	<b>17,303,596</b>	<b>17,994,179</b>	<b>19,034,040</b>	<b>690,583</b>	<b>3.8%</b>
RECYCLING				40,880	998,323	957,443	2342.1%
WASTEWATER	2,096,612	2,101,107	2,384,104	2,566,992	2,556,690	(10,302)	-0.4%
WATER	3,134,233	3,196,274	3,424,769	3,682,323	3,518,027	(164,296)	-4.5%
<b>Total Enterprise Fund Budget</b>	<b>5,230,845</b>	<b>5,297,381</b>	<b>5,808,873</b>	<b>6,290,195</b>	<b>7,073,040</b>	<b>782,845</b>	<b>12.4%</b>
<b>TOTAL MUNICIPAL OMNIBUS BUDGET</b>	<b>21,299,216</b>	<b>21,714,244</b>	<b>23,112,469</b>	<b>24,284,374</b>	<b>26,107,080</b>	<b>1,822,706</b>	<b>7.5%</b>
<b>IPSWICH PUBLIC SCHOOLS OPERATING BUDGET:</b>							
School Department	25,875,094	26,620,582	30,398,177	31,360,511	32,329,091	968,580	3.1%
School Override* (ballot question)	2,750,000	2,900,000					
Essex Tech**	295,020	325,000	430,000	250,000	189,000	(61,000)	-24.4%
Whittier Vocational	422,000	556,348	650,000	500,000	520,000	20,000	4.0%
Total Education Budget	29,342,114	30,401,930	31,478,177	32,110,511	33,038,091	927,580	2.9%
<b>TOTALS</b>	<b>50,641,330</b>	<b>52,116,174</b>	<b>54,590,646</b>	<b>56,394,885</b>	<b>59,145,171</b>	<b>2,750,286</b>	<b>4.9%</b>
<b>ATM=Annual Town Meeting</b>							
*School Operating Override if passed at Town Meeting and Election.							
**The balance of the Essex Aggie Assessments will be appropriated at the Special Town Meeting in the Fall							
out of additional Ch70 and other Cherry Sheet Funds when the final assessments are known.							

BREAKDOWN OF COSTS INCLUDED IN SUMMARY BUDGET						
	FY2015	FY2016	FY17	FY18	FY19	DOLLAR
	APPROP.	APPROP.	APPROP.	APPROP.	SELECTMEN	Inc/(Dec)
<b>GENERAL GOVERNMENT &amp; FINANCE</b>						
MODERATOR:						
Salaries & Wages	250	250	250	250	250	0
Expenses	250	250	250	250	200	(50)
Total	500	500	500	500	450	(50)
SELECTMEN:						
Salaries & Wages	35,028	40,431	43,840	44,566	44,465	(101)
Expenses	15,565	13,250	13,500	14,100	14,540	440
Total	50,593	53,681	57,340	58,666	59,005	339
TOWN MANAGER:						
Salaries & Wages	189,046	167,940	220,511	226,647	260,980	34,333
Expenses	11,575	26,625	10,215	13,340	13,045	(295)
Capital Outlay	0	0	0	0	0	0
Total	200,621	194,565	230,726	239,987	274,025	34,038
LEGAL:						
Town Counsel-Litigation	140,000	128,000	128,000	128,000	125,000	(3,000)
Total	140,000	128,000	128,000	128,000	125,000	(3,000)
FINANCE COMMITTEE:						
Salaries & Wages	2,800	2,800	2,800	2,800	3,190	390
Expenses	11,410	11,420	12,420	12,420	12,420	0
Total	14,210	14,220	15,220	15,220	15,610	390
ACCOUNTANT:						
Salaries & Wages	247,364	253,041	248,790	258,079	266,904	8,825
Expenses	8,605	8,675	8,100	8,797	8,976	179
Total	255,969	261,716	256,890	266,876	275,880	9,004
PURCHASING:						
Salaries & Wages	51,789	53,084	54,411	55,765	56,880	1,115
Expenses	2,450	2,450	2,825	2,775	2,675	(100)
Total	54,239	55,534	57,236	58,540	59,555	1,015
ASSESSORS:						
Salaries & Wages	190,401	195,139	199,135	204,485	199,569	(4,916)
Expenses	37,435	37,370	38,110	36,710	36,885	175
Total	227,836	232,509	237,245	241,195	236,454	(4,741)
TREASURER/COLLECTOR:						
Salaries & Wages	183,260	187,952	192,956	197,149	203,463	6,314
Expenses	17,155	17,155	17,155	15,955	13,520	(2,435)
Total	200,415	205,107	210,111	213,104	216,983	3,879
INFORMATION TECHNOLOGY:						
Salaries & Wages	96,343	110,004	112,394	128,422	119,432	(8,990)
Expenses	81,289	82,229	103,880	102,206	103,778	1,572
Capital Outlay	0	0	0	0	0	0
Total	177,632	192,233	216,274	230,628	223,210	(7,418)
TOWN CLERK:						
Salaries & Wages	122,872	126,157	128,142	132,556	132,271	(285)
Expenses	12,243	12,173	12,385	17,714	17,464	(250)
Total	135,115	138,330	140,527	150,270	149,735	(535)
ELECTIONS & REGISTRATIONS:						
Salaries & Wages	24,036	22,502	41,957	25,466	51,591	26,125
Expenses	14,693	14,189	17,903	14,978	19,198	4,220
Total	38,729	36,691	59,860	40,444	70,789	30,345
TOTAL GENERAL GOVERNMENT & FINANCE:						
	1,495,859	1,513,086	1,609,929	1,643,430	1,706,696	63,266

BREAKDOWN OF COSTS INCLUDED IN SUMMARY BUDGET						
	FY2015	FY2016	FY2017	FY2018	FY19	DOLLAR
	<u>APPROP.</u>	<u>APPROP.</u>	<u>APPROP.</u>	<u>SELECTMEN</u>	<u>SELECTMEN</u>	<u>Inc/(Dec)</u>
<b>PLANNING &amp; COMMUNITY DEVELOPMENT</b>						
PLANNING BOARD:						
Salaries & Wages	160,356	177,140	182,057	192,319	195,649	3,330
Expenses	11,950	11,950	12,580	12,700	12,450	(250)
Total	172,306	189,090	194,637	205,019	208,099	3,080
CONSERVATION COMMISSION:						
Salaries & Wages	88,261	91,911	100,376	101,666	98,894	(2,772)
Expenses	2,650	3,140	2,821	2,772	2,720	(52)
Total	90,911	95,051	103,197	104,438	101,614	(2,824)
APPEALS BOARD:						
Salaries & Wages	25,870	26,517	27,180	27,859	28,416	557
Expenses	1,400	1,700	1,700	1,700	2,300	600
Total	27,270	28,217	28,880	29,559	30,716	1,157
HISTORICAL COMMISSION:						
Expenses	2,085	2,385	2,425	3,050	2,400	(650)
Total	2,085	2,385	2,425	3,050	2,400	(650)
BUILDING INSPECTION:						
Salaries & Wages	222,109	220,969	204,985	204,750	208,389	3,639
Expenses	4,645	3,695	8,770	10,420	9,770	(650)
Total	226,754	224,664	213,755	215,170	218,159	2,989
<b>TOTAL PLANNING &amp; COMMUNITY DEVELOPMENT</b>	<b>519,326</b>	<b>539,407</b>	<b>542,894</b>	<b>557,236</b>	<b>560,988</b>	<b>3,752</b>

BREAKDOWN OF COSTS INCLUDED IN SUMMARY BUDGET						
	FY2015	FY2016	FY2017	FY2018	FY19	DOLLAR
	<u>APPROP.</u>	<u>APPROP.</u>	<u>APPROP.</u>	<u>SELECTMEN</u>	<u>SELECTMEN</u>	<u>Inc/(Dec)</u>
<b>PUBLIC SAFETY DEPARTMENT</b>						
POLICE:						
Salaries & Wages	2,237,250	2,351,885	2,285,421	2,414,748	2,523,411	108,663
Expenses	93,580	92,620	106,820	108,360	118,900	10,540
Capital Outlay	68,000	87,000	74,000	78,000	80,000	2,000
Total	2,398,830	2,531,505	2,466,241	2,601,108	2,722,311	121,203
FIRE:						
Salaries & Wages	1,512,765	1,552,520	1,571,305	1,678,465	1,877,146	198,681
Expenses	102,500	108,135	110,285	112,115	108,404	(3,711)
Capital Outlay	10,000	10,000	10,000	0	0	0
Total	1,625,265	1,670,655	1,691,590	1,790,580	1,985,550	194,970
EMERGENCY MANAGEMENT:						
Salaries & Wages	8,864	8,864	8,500	9,000	7,500	(1,500)
Expenses	8,530	8,630	9,910	11,410	16,285	4,875
Capital Outlay	0	0	0	0	0	0
Total	17,394	17,494	18,410	20,410	23,785	3,375
ANIMAL CONTROL:						
Salaries & Wages	62,823	64,018	56,288	59,670	60,613	943
Expenses	2,850	2,850	2,210	2,660	3,120	460
Total	65,673	66,868	58,498	62,330	63,733	1,403
HARBORS:						
Salaries & Wages	58,019	55,594	57,644	82,008	85,125	3,117
Expenses	28,610	23,760	27,260	27,660	27,060	(600)
Total	86,629	79,354	84,904	109,668	112,185	2,517
SHELLFISH:						
Salaries & Wages	70,899	85,093	87,148	88,823	90,196	1,373
Expenses	7,170	19,670	18,970	28,835	23,255	(5,580)
Total	78,069	104,763	106,118	117,658	113,451	(4,207)
CIVILIAN DISPATCH						
Salaries & Wages	301,433	313,933	320,726	344,752	353,761	9,009
Expenses	2,550	1,750	685	1,850	2,355	505
Total	303,983	315,683	321,411	346,602	356,116	9,514
TOTAL PUBLIC SAFETY DEPARTMENT	4,575,843	4,786,322	4,747,172	5,048,356	5,377,131	328,775

BREAKDOWN OF COSTS INCLUDED IN SUMMARY BUDGET						
	FY2015	FY2016	FY2017	FY2018	FY19	DOLLAR
	APPROP.	APPROP.	APPROP.	SELECTMEN	SELECTMEN	Inc/(Dec)
<b>PUBLIC WORKS DEPARTMENT</b>						
ADMINISTRATION:						
Salaries & Wages	157,018	161,084	165,276	170,433	173,072	2,639
Expenses	4,500	4,360	4,610	4,610	5,160	550
Total	161,518	165,444	169,886	175,043	178,232	3,189
EQUIPMENT MAINTENANCE:						
Salaries & Wages	57,784	57,584	64,706	65,822	67,726	1,904
Expenses	172,739	158,239	166,327	149,164	152,979	3,815
Capital Outlay	0	0	0	0	0	0
Total	230,523	215,823	231,033	214,986	220,705	5,719
SNOW & ICE CONTROL:						
Salaries & Wages	95,000	95,000	100,000	100,000	100,000	0
Expenses	387,564	387,564	382,564	382,564	382,564	0
Total	482,564	482,564	482,564	482,564	482,564	0
HIGHWAY:						
Salaries & Wages	454,071	452,900	480,774	515,862	533,515	17,653
Expenses	290,866	307,401	341,951	343,277	350,951	7,674
Road treatment	200,000	200,000	350,000	350,000	322,650	(27,350)
Capital Outlay	0	0	0	0	0	0
Total	944,937	960,301	1,172,725	1,209,139	1,207,116	(2,023)
FORESTRY:						
Salaries & Wages	113,162	111,901	135,769	138,436	140,986	2,550
Expenses	23,790	23,190	23,840	34,640	41,590	6,950
Capital Outlay	0	0	0	0	0	0
Total	136,952	135,091	159,609	173,076	182,576	9,500
SANITATION CONTRACT:						
Salaries & Wages	10,600	10,742	10,701	0	0	0
Expenses	676,737	693,552	716,257	714,460	907,423	192,963
Total	687,337	704,294	726,958	714,460	907,423	192,963
SOLID WASTE TRANSFER STATION:						
Salaries & Wages	16,050	16,371	16,500	17,000	0	(17,000)
Expenses	16,720	16,720	16,820	17,870	0	(17,870)
Total	32,770	33,091	33,320	34,870	0	(34,870)
FACILITIES MANAGEMENT						
Salaries & Wages	249,812	211,529	228,840	252,005	270,439	18,434
Expenses	515,147	513,100	566,376	569,475	538,912	(30,563)
Capital Outlay	0	0	0	0	0	0
Total	764,959	724,629	795,216	821,480	809,351	(12,129)
CEMETERIES, PARKS & BUILDING MAINTENANCE:						
Salaries & Wages	352,779	357,555	380,644	398,925	405,229	6,304
Expenses	38,485	51,785	48,445	78,482	78,635	153
Capital Outlay	0	0	0	0	0	0
Total	391,264	409,340	429,089	477,407	483,864	6,457
TOTAL PUBLIC WORKS DEPARTMENT	3,832,824	3,830,577	4,200,400	4,303,025	4,471,831	168,806

BREAKDOWN OF COSTS INCLUDED IN SUMMARY BUDGET						
	FY2015	FY2016	FY2017	FY2018	FY19	DOLLAR
	APPROP.	APPROP.	APPROP.	SELECTMEN	SELECTMEN	Inc/(Dec)
<b>COMMUNITY &amp; CULTURAL DEPARTMENT</b>						
PUBLIC HEALTH:						
Salaries & Wages	139,704	144,845	148,427	151,906	156,198	4,292
Expenses	43,608	50,508	37,756	37,026	36,967	(59)
Total	183,312	195,353	186,183	188,932	193,165	4,233
COUNCIL ON AGING/ADULT SERVICES:						
Salaries & Wages	142,821	144,359	147,983	151,870	159,179	7,309
Expenses	2,896	2,964	2,964	3,007	3,077	70
Total	145,717	147,323	150,947	154,877	162,256	7,379
VETERANS' BENEFITS:						
Expenses	238,741	266,000	287,565	333,000	300,000	(33,000)
Total	238,741	266,000	287,565	333,000	300,000	(33,000)
LIBRARY:						
Salaries & Wages	481,454	485,464	521,528	556,842	575,510	18,668
Expenses	137,174	139,539	142,279	140,991	141,359	368
Total	618,628	625,003	663,807	697,833	716,869	19,036
RECREATION & CULTURE SERVICES						
Salaries & Wages	59,376	62,760	64,179	65,634	67,827	2,193
Expenses	37,670	38,970	38,970	39,250	37,750	(1,500)
Total	97,046	101,730	103,149	104,884	105,577	693
TOTAL COMMUNITY & CULTURAL	1,283,444	1,335,409	1,391,651	1,479,526	1,477,867	(1,659)



BREAKDOWN OF COSTS INCLUDED IN SUMMARY BUDGET						
	FY2015	FY2016	FY2017	FY2018	FY19	DOLLAR
	<u>APPROP.</u>	<u>APPROP.</u>	<u>APPROP.</u>	<u>SELECTMEN</u>	<u>SELECTMEN</u>	<u>Inc/(Dec)</u>
<b>BENEFIT &amp; OTHER DEPARTMENTS</b>						
RESERVE FUND						
Reserve Fund	50,000	50,000	50,000	50,000	45,000	(5,000)
Total	50,000	50,000	50,000	50,000	45,000	(5,000)
BENEFITS:						
Veterans Pensions	3,627	2,283	2,000	2,000	2,000	0
Essex Retirement System	1,360,943	1,510,277	1,553,546	1,652,533	1,843,855	191,322
Health, Life, Medicare	1,261,291	1,328,782	1,497,414	1,574,807	1,623,641	48,834
OPEB & HRA	3,000	2,000	2,000	2,000	2,000	0
TOTAL BENEFITS	2,628,861	2,843,342	3,054,960	3,231,340	3,471,496	240,156
INSURANCE:	308,906	320,968	343,633	380,519	382,223	1,704
MISCELLANEOUS FINANCE						
Management Transfer Account	98,880	103,381	160,230	100,000	90,000	(10,000)
Expenses	124,669	126,994	124,009	118,079	116,729	(1,350)
TOTAL MISCELLANEOUS	223,549	230,375	284,239	218,079	206,729	(11,350)
DEBT SERVICE:						
Long Term Principal	947,792	868,865	908,865	853,865	1,043,775	189,910
Long Term Interest	196,967	170,391	164,854	129,378	280,679	151,301
Short Term Interest	0	2,475	0	94,425	4,625	(89,800)
Interest on Bonds; Debt Issuance Fees	5,000	5,000	5,000	5,000	5,000	0
Total	1,149,759	1,046,731	1,078,719	1,082,668	1,334,079	251,411
TOTAL BENEFIT & OTHER	4,361,075	4,491,416	4,811,551	4,962,606	5,439,527	476,921

## Proposed FY2019 School Operating Budget

PROPOSED IPSWICH PUBLIC SCHOOLS OPERATING BUDGET FOR TOWN MEETING ACTION								
SCHOOL / DESCRIPTION	FY2015 BUDGET	FY2016 BUDGET	FY2017 BUDGET	FY2018 BUDGET	FY2019 BUDGET REQUEST	DOLLAR Inc/(Dec)	% Inc (Dec)	
<b><u>BUILDING &amp; GROUNDS OPERATIONS</u></b>								
DOYON SCHOOL	\$185,774	\$229,568	\$273,607	\$242,889	\$224,364	(\$18,525)	-7.6%	
WINTHROP SCHOOL	\$223,314	\$255,642	\$258,707	\$258,476	\$292,707	\$34,231	13.2%	
MIDDLE-HIGH SCHOOL	\$545,788	\$592,426	\$796,700	\$907,077	\$932,595	\$25,518	2.8%	
CENTRAL OFFICE	\$92,786	\$151,220	\$165,587	\$159,502	\$320,335	\$160,833	100.8%	
<b>BLDG &amp; GROUNDS APPROP. BUDGET</b>	<b>\$1,047,662</b>	<b>\$1,228,856</b>	<b>\$1,494,601</b>	<b>\$1,567,944</b>	<b>\$1,770,001</b>	<b>\$202,057</b>	<b>12.9%</b>	
<b><u>DISTRICTWIDE/CENTRAL OFFICE – Total Enrollment as of 10/10/17 is 1768</u></b>								
UNDISTRIBUTED								
DISTRICTWIDE & PROF. DEVEL.	\$255,983	\$494,240	\$498,236	\$322,979	\$788,140	\$465,161	144.0%	
BIRTH TO THREE PROGRAM	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$0	0.0%	
CURRICULUM DEVELOPMENT	\$0	\$110,000	\$126,190	\$219,233	\$225,139	\$5,906	2.7%	
MUSIC	\$22,231	\$22,655	\$23,755	\$26,158	\$25,965	(\$193)	-0.7%	
INTEGRATED TECHNOLOGY	\$301,101	\$439,080	\$630,828	\$598,499	\$548,994	(\$49,505)	-8.3%	
HEALTH SERVICES	\$4,384	\$4,384	\$4,384	\$4,350	\$4,350	\$0	0.0%	
SPED	\$651,179	\$832,211	\$857,600	\$769,980	\$837,490	\$67,510	8.8%	
ENGLISH AS SECOND LANGUAGE	\$96,191	\$164,432	\$176,087	\$190,618	\$200,051	\$9,433	4.9%	
SCHOOL COMMITTEE	\$11,800	\$11,800	\$11,900	\$11,900	\$18,500	\$6,600	55.5%	
SUPERINTENDENT	\$275,517	\$392,307	\$315,122	\$351,385	\$330,049	(\$21,336)	-6.1%	
FINANCE & PERSONNEL	\$389,008	\$403,875	\$402,060	\$456,142	\$468,095	\$11,953	2.6%	
FIXED COSTS	\$3,672,355	\$3,988,875	\$4,193,502	\$4,484,914	\$4,624,774	\$139,860	3.1%	
CAPITAL PROJECTS/BONDS (inside budget)	\$2,788,067	\$2,792,907	\$2,885,608	\$2,874,543	\$2,955,498	\$80,955	2.8%	
TRANSPORTATION	\$394,325	\$407,825	\$413,254	\$377,639	\$426,736	\$49,097	13.0%	
TRANSFER TO SCHOOL STABILIZATION FUND	--	\$604,210	\$337,442	\$127,356	\$0	(\$127,356)	-100.0%	
<b>CNTRL OFF/DISTRICTWIDE APPROP. BUDGET</b>	<b>\$8,862,141</b>	<b>\$10,718,801</b>	<b>\$10,925,968</b>	<b>\$10,865,696</b>	<b>\$11,503,781</b>	<b>\$638,085</b>	<b>5.9%</b>	
<b>TOTAL SCHOOL OPERATING BUDGET</b>	<b>\$25,964,298</b>	<b>\$29,520,582</b>	<b>\$30,524,613</b>	<b>\$31,360,511</b>	<b>\$32,329,091</b>	<b>\$835,898</b>	<b>2.8%</b>	
Separate Vote for HS-MS Debt	(\$2,534,525)	(\$2,534,775)	(\$2,534,900)	(\$2,534,650)	(\$2,533,775)	\$875	0.0%	
<b>TOTAL SCHOOL BUDGET</b>	<b>\$23,429,773</b>	<b>\$26,985,807</b>	<b>\$27,989,713</b>	<b>\$28,825,861</b>	<b>\$29,795,316</b>	<b>\$836,148</b>	<b>3.1%</b>	
Annual Change %	4.5%	15.2%	3.7%	3.0%	3.4%			

PROPOSED IPSWICH PUBLIC SCHOOLS OPERATING BUDGET FOR TOWN MEETING ACTION									
						FY2019			
	FY2015	FY2016	FY2017	FY2018		BUDGET	DOLLAR	% Inc	
SCHOOL / DESCRIPTION	BUDGET	BUDGET	BUDGET	BUDGET		REQUEST	Inc/(Dec)	(Dec)	
<b>IPSWICH HIGH SCHOOL -- Enrollment as of 10/10/17 is 542</b>									
UNDISTRIBUTED	\$74,230	\$84,650	\$73,150	\$100,650		\$93,650	(\$7,000)	-7.0%	
ENGLISH/LANGUAGE ARTS	\$480,765	\$562,035	\$587,575	\$600,630		\$612,295	\$11,665	1.9%	
MATH	\$492,379	\$553,188	\$597,440	\$567,197		\$542,426	(\$24,771)	-4.4%	
SCIENCE	\$461,141	\$444,834	\$459,212	\$434,337		\$465,476	\$31,139	7.2%	
SOCIAL STUDIES	\$477,774	\$483,296	\$501,465	\$464,110		\$476,606	\$12,496	2.7%	
WORLD LANGUAGE	\$316,921	\$288,790	\$296,273	\$312,968		\$326,822	\$13,854	4.4%	
ART	\$137,038	\$139,380	\$147,431	\$153,059		\$156,969	\$3,910	2.6%	
MUSIC	\$182,795	\$156,775	\$173,410	\$171,068		\$182,566	\$11,498	6.7%	
PHYS.ED./HEALTH INSTRUCTION	\$188,726	\$194,835	\$215,264	\$214,478		\$227,845	\$13,367	6.2%	
TECH INSTRUCTION	\$100,451	\$183,088	\$167,139	\$173,691		\$136,937	(\$36,754)	-21.2%	
LIBRARY AV	\$40,338	\$43,117	\$46,134	\$50,921		\$52,169	\$1,248	2.5%	
HEALTH SERVICES	\$44,649	\$45,018	\$41,574	\$44,259		\$46,585	\$2,326	5.3%	
GUIDANCE	\$354,272	\$339,483	\$399,849	\$412,708		\$434,626	\$21,918	5.3%	
CO-CURRICULAR ACTIVITIES	\$24,306	\$21,776	\$22,197	\$27,508		\$27,508	\$0	0.0%	
DRAMA	\$11,216	\$31,300	\$32,078	\$36,778		\$37,568	\$790	2.1%	
SPED/SUMMER SPED/ESL	\$1,611,534	\$2,189,794	\$1,954,498	\$2,317,913		\$2,166,007	(\$151,906)	-6.6%	
PRINCIPALS OFFICE	\$343,430	\$356,996	\$374,646	\$386,798		\$385,186	(\$1,612)	-0.4%	
FIELD TRIPS				\$0		\$3,000	\$3,000	100.0%	
ATHLETIC	\$285,051	\$287,368	\$299,491	\$319,186		\$318,783	(\$403)	-0.1%	
<b>HIGH SCHOOL APPROPRIATED BUDGET</b>	<b>\$5,627,016</b>	<b>\$6,405,723</b>	<b>\$6,388,826</b>	<b>\$6,788,259</b>		<b>\$6,693,024</b>	<b>-\$95,235</b>	<b>-1.4%</b>	

PROPOSED IPSWICH PUBLIC SCHOOLS OPERATING BUDGET FOR TOWN MEETING ACTION									
						FY2019			
	FY2015	FY2016	FY2017	FY2018	FY2019	BUDGET	DOLLAR	% Inc	
SCHOOL / DESCRIPTION	BUDGET	BUDGET	BUDGET	BUDGET	REQUEST	REQUEST	Inc/(Dec)	(Dec)	
<b>IPSWICH MIDDLE SCHOOL – Enrollment as of 10/10/17 is 446</b>									
UNDISTRIBUTED	\$80,642	\$79,805	\$85,027	\$75,201	\$70,700		(\$4,501)	-6.0%	
ENGLISH/LANGUAGE ARTS	\$352,776	\$408,350	\$440,368	\$466,767	\$410,363		(\$56,404)	-12.1%	
MATH	\$408,029	\$441,642	\$470,703	\$484,240	\$491,607		\$7,367	1.5%	
SCIENCE	\$415,300	\$483,897	\$479,324	\$460,610	\$466,360		\$5,750	1.2%	
SOCIAL STUDIES	\$368,300	\$347,022	\$412,159	\$428,869	\$393,929		(\$34,940)	-8.1%	
WORLD LANGUAGE	\$52,523	\$164,859	\$115,033	\$121,661	\$126,666		\$5,005	4.1%	
ART	\$81,402	\$88,209	\$89,203	\$91,239	\$93,735		\$2,496	2.7%	
MUSIC	\$146,143	\$137,265	\$139,001	\$144,940	\$149,489		\$4,549	3.1%	
PHYS.ED./HEALTH INSTRUCTION	\$158,851	\$168,051	\$171,107	\$170,506	\$175,491		\$4,985	2.9%	
TECH INSTRUCTION	\$81,127	\$152,209	\$96,222	\$98,308	\$93,235		(\$5,073)	-5.2%	
HEALTH & WELLNESS	\$0	\$68,131	\$52,078	\$46,415	\$48,346		\$1,931	4.2%	
LIBRARY AV	\$33,913	\$36,991	\$40,508	\$45,295	\$46,281		\$986	2.2%	
HEALTH SERVICES	\$45,719	\$46,207	\$42,763	\$45,978	\$48,304		\$2,326	5.1%	
GUIDANCE	\$71,857	\$127,215	\$129,255	\$134,782	\$142,728		\$7,946	5.9%	
UNDISTRIBUTED ATHLETICS	\$7,300	\$7,300	\$7,300	\$7,300	\$7,300		\$0	0.0%	
CO-CURRICULAR ACTIVITIES/DRAMA	\$14,000	\$14,000	\$16,000	\$16,000	\$24,000		\$8,000	50.0%	
SPED/SUMMER SPED/ESL	\$1,337,467	\$1,262,226	\$1,324,215	\$1,424,660	\$1,459,772		\$35,112	2.5%	
PRINCIPALS OFC	\$302,220	\$315,511	\$345,495	\$368,670	\$370,180		\$1,510	0.4%	
<b>MIDDLE SCHOOL APPROPRIATED BUDGET</b>	<b>\$3,957,569</b>	<b>\$4,348,890</b>	<b>\$4,455,761</b>	<b>\$4,631,441</b>	<b>\$4,618,486</b>		<b>-\$12,955</b>	<b>-0.3%</b>	

PROPOSED IPSWICH PUBLIC SCHOOLS OPERATING BUDGET FOR TOWN MEETING ACTION							
	FY2015	FY2016	FY2017	FY2018	FY2019		
SCHOOL / DESCRIPTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET REQUEST	DOLLAR Inc/(Dec)	% Inc (Dec)
<b>DOYON ELEMENTARY SCHOOL -- Enrollment as of 10/10/17 is 402</b>							
UNDISTRIBUTED	\$1,191,435	\$1,253,335	\$1,264,963	\$1,253,325	\$1,304,604	\$51,279	4.1%
SPED PRESCHOOL	\$116,211	\$121,887	\$120,132	\$122,414	\$115,706	(\$6,708)	-5.5%
KINDERGARTEN	\$195,319	\$199,085	\$207,256	\$223,065	\$254,915	\$31,850	14.3%
SUMMER PROGRAMMING	\$0	\$0	\$5,000	\$5,000	\$5,000	\$0	0.0%
ENGLISH/LANGUAGE ARTS	\$7,400	\$7,400	\$7,400	\$7,400	\$7,400	\$0	0.0%
READING	\$83,315	\$89,786	\$106,846	\$109,351	\$112,125	\$2,774	2.5%
MATH	\$36,943	\$69,800	\$99,040	\$101,677	\$101,614	(\$63)	-0.1%
SCIENCE	\$1,800	\$1,800	\$11,800	\$6,800	\$3,800	(\$3,000)	-44.1%
SOCIAL STUDIES	\$1,000	\$1,000	\$1,000	\$1,000	\$500	(\$500)	-50.0%
ART	\$52,532	\$66,059	\$70,951	\$72,617	\$79,677	\$7,060	9.7%
MUSIC	\$112,194	\$123,861	\$130,900	\$135,537	\$136,449	\$912	0.7%
PHYS.ED./HEALTH INSTRUCTION	\$82,941	\$86,454	\$84,339	\$87,773	\$92,630	\$4,857	5.5%
LIBRARY/ AV	\$1,700	\$72,060	\$66,743	\$71,303	\$71,828	\$525	0.7%
HEALTH SERVICES	\$65,372	\$65,498	\$67,378	\$68,981	\$57,446	(\$11,535)	-16.7%
GUIDANCE	\$63,775	\$67,931	\$74,866	\$77,467	\$78,616	\$1,149	1.5%
CO-CURRICULAR ACTIVITIES	\$0	\$2,500	\$3,100	\$3,100	\$4,400	\$1,300	41.9%
SPED/SPED SUMMER/ESL	\$1,004,006	\$923,104	\$1,006,186	\$1,171,510	\$1,234,480	\$62,970	5.4%
PRINCIPAL'S OFFICE	\$209,740	\$213,836	\$226,936	\$231,645	\$231,759	\$114	0.0%
LUNCH AIDES	\$0	\$17,468	\$18,665	\$17,878	\$21,428	\$3,550	19.9%
<b>DOYON APPROPRIATED BUDGET</b>	<b>\$3,225,683</b>	<b>\$3,382,864</b>	<b>\$3,573,501</b>	<b>\$3,767,843</b>	<b>\$3,914,377</b>	<b>\$146,534</b>	<b>3.9%</b>

PROPOSED IPSWICH PUBLIC SCHOOLS OPERATING BUDGET FOR TOWN MEETING ACTION								
	FY2015	FY2016	FY2017	FY2018	FY2019			
SCHOOL / DESCRIPTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	REQUEST	DOLLAR	% Inc
							Inc/(Dec)	(Dec)
<b>WINTHROP ELEMENTARY SCHOOL -- Enrollment as of 10/10/17 is 378</b>								
UNDISTRIBUTED	\$1,143,876	\$1,179,158	\$1,284,034	\$1,164,594	\$1,181,289		\$16,695	1.4%
SPED PRESCHOOL	\$70,517	\$72,740	\$77,243	\$78,936	\$79,385		\$449	0.6%
KINDERGARTEN	\$205,435	\$208,436	\$216,795	\$268,454	\$292,826		\$24,372	9.1%
ENGLISH/LANGUAGE ARTS	\$7,500	\$7,078	\$7,078	\$7,500	\$5,500		(\$2,000)	-26.7%
READING	\$101,330	\$109,512	\$112,552	\$129,872	\$127,082		(\$2,790)	-2.1%
MATH	\$107,858	\$121,412	\$125,216	\$162,748	\$165,931		\$3,183	2.0%
SCIENCE	\$4,400	\$7,400	\$9,400	\$9,400	\$6,125		(\$3,275)	-34.8%
SOCIAL STUDIES	\$2,550	\$0	\$1,000	\$1,500	\$900		(\$600)	-40.0%
ART	\$48,534	\$55,831	\$60,250	\$64,237	\$66,182		\$1,945	3.0%
MUSIC	\$125,299	\$134,854	\$144,078	\$149,835	\$150,268		\$433	0.3%
PHYS.ED./HEALTH INSTRUCTION	\$92,475	\$97,806	\$99,388	\$76,761	\$78,172		\$1,411	1.8%
LIBRARY/ AV	\$0	\$70,000	\$92,042	\$96,167	\$101,152		\$4,985	5.2%
HEALTH SERVICES	\$62,891	\$63,274	\$65,768	\$66,941	\$68,269		\$1,328	2.0%
GUIDANCE	\$73,077	\$73,438	\$76,646	\$78,531	\$122,823		\$44,292	56.4%
CO-CURRICULAR ACTIVITIES	\$5,000	\$8,000	\$8,000	\$8,000	\$4,000		(\$4,000)	-50.0%
SPED/SUMMER SPED/ESL	\$971,726	\$922,912	\$1,045,448	\$1,049,045	\$1,075,881		\$26,836	2.6%
PRINCIPAL'S OFFICE	\$221,759	\$285,017	\$237,072	\$302,483	\$287,566		(\$14,917)	-4.9%
LUNCH AIDES	\$0	\$18,580	\$18,946	\$19,324	\$16,071		(\$3,253)	-16.8%
FIELD TRIPS	--	\$0	\$5,000	\$5,000	\$0		(\$5,000)	-100.0%
<b>WINTHROP APPROPRIATED BUDGET</b>	<b>\$3,244,227</b>	<b>\$3,435,448</b>	<b>\$3,685,956</b>	<b>\$3,739,328</b>	<b>\$3,829,422</b>		<b>\$90,094</b>	<b>2.4%</b>

# Town Meeting Warrant Articles & Recommendations

Town of Ipswich  
Annual Town Meeting  
Tuesday – May 8, 2018 – 7:00 PM

## WARRANT

ESSEX, ss

To the Constable of the Town of Ipswich in said County:

### GREETINGS:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify the inhabitants of the Town of Ipswich qualified to vote in Town affairs to meet in the IPSWICH MIDDLE SCHOOL/HIGH SCHOOL, 134 High Street in said Ipswich, on TUESDAY, THE EIGHTH DAY OF MAY, 2018, at 7:00 o'clock in the evening, then and there to act on the following articles, viz:

### ARTICLE 1 – Consent Calendar

Requested By: Select Board

To see if the Town will vote:

- (1) To fix the annual salary and compensation of all elected Town Officers as follows: Town Moderator: \$250.00; Board of Selectmen: member \$750.00; Chairperson \$1,000.00; School Committee: member \$ 200.00;
- (2) To transfer the sum of \$325,000 as a payment-in-lieu of taxes from the Electric Light Department;
- (3) To hear reports from the Commuter Rail Committee, the Hall-Haskell Committee, and the Open Space & Recreation Committee, and to continue these as standing committees of Town Meeting;
- (4) To authorize the Board of Selectmen to temporarily appoint a member of said Board as Acting Town Manager for a limited period of time not to exceed the date of the 2019 Annual Town Meeting for purposes of vacation, leave, or absence in accordance with M.G.L. Chapter 268A, Sections 20 and 21A;
- (5) To establish the following expenditure limitations for the revolving funds authorized in § 15-29 of the Town Bylaws for FY2019:
  - a. Town Wharf Revolving Fund: \$10,000;
  - b. Beautification Fund: \$5,000;
  - c. Public Health Fund: \$5,000;
  - d. Sanitary Housing Fund: \$7,000;
  - e. Food Inspectional Services Fund: \$22,000;
  - f. Council on Aging Fund: \$100,000;
  - g. Historical Commission Fund: \$5,000;
  - h. Town Hall Custodial Services Fund: \$20,000; and
  - i. Shellfish Enhancement Fund: \$15,000; and
  - j. Electric Vehicle Charging Fund: \$1,000; and
  - k. Health Reimbursement Fund: \$98,000.
- (6) To authorize the payment of any unpaid bills from prior years, if necessary;
- (7) To amend the Town's action taken under Article 3 of the May 9, 2017 Annual Town Meeting (FY 2018 Municipal Operating Budget) by transferring from available funds, if necessary; and
- (8) To appropriate a sum of \$440,678, or a greater or lesser sum, from the state for highway improvements under the authority M.G.L. Chapter 90, or any such applicable laws, and to authorize the Board of Selectmen, if necessary, to apply for, accept and borrow in anticipation of state aid for such projects.

*Summary: The matters are generally of a housekeeping nature and are therefore consolidated under a single consent article.*

*Quantum of Vote: Simple majority (4/5ths majority if unpaid bills are included)*

*Select Board Recommendation: 5 – 0 in support*

*Finance Committee Recommendation: 9 - 0 in support*

## **ARTICLE 2 – Finance Committee Election**

Requested By: *Select Board*

To see if the Town will vote to appoint one [1] member of the Finance Committee for three [3] years, or to take any action relative thereto.

*Summary: The article calls for the appointment of one Finance Committee member, to be appointed by the town meeting as called for in the By-Law.*

*Quantum of Vote: Simple majority*

*Select Board Recommendation: At Town Meeting*

*School Committee Recommendation: At Town Meeting*

*Finance Committee Recommendation: 9 – 0 in support*

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## **ARTICLE 3 - FY 2019 Municipal Budget**

Requested By: *Select Board*

To see if the Town will vote to hear and act upon the reports of the Board of Selectmen and Finance Committee relative to the Fiscal 2019 municipal budget, and to raise, appropriate, transfer money from available funds, and change the purpose of the unexpended balances of prior appropriations, all to be used for the ensuing year's operations, including the compensation of elected Town officers, and to authorize the Town to enter into lease-purchase contracts for equipment having a term of five years or less; or to take any other action relative thereto.

*Summary: An annual operating budget must be adopted and funded for Fiscal Year 2019 which begins July 1, 2018. A budget was adopted by the Board of Selectmen and submitted to the Finance Committee as required under the Town Charter and general by-laws. Detailed budget information is available on the town website <http://www.ipswichma.gov/632/Budget-Information>.*

*Quantum of Vote: Simple majority*

*Select Board Recommendation: 5 – 0 in support*

*School Committee Recommendation: 7 – 0 in support*

*Finance Committee Recommendation: 9 – 0 in support*

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## **ARTICLE 4 – FY 2019 School Budget**

Requested By: *School Committee*

To see if the Town will vote to hear and act upon the reports of the School Committee and Finance Committee relative to the Fiscal 2019 School Department budget and to raise, appropriate, or transfer money from available funds (including the Education Stabilization Fund), and change the purpose of the unexpended balances of prior appropriations, all to be used for the ensuing year's operations, including entering into lease-purchase agreements having a term of five years or less for a school bus and/or for other purposes; and to act upon a request to reauthorize existing revolving funds pursuant to state law; or to take any other action relative thereto.

*Summary: This article funds the operating and debt costs for the school department in Fiscal Year 2019. This requires a simple majority vote.*

*Quantum of Vote: 2/3rds majority*

*School Committee Recommendation: 7 – 0 in support*

*Select Board Recommendation: 5 – 0 in support*

*Finance Committee Recommendation: 9 – 0 in support*

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## ARTICLE 5 – New Elementary School Funding

Requested By: School Building Committee

To see if the Town will vote to appropriate, borrow or transfer from available funds, the sum of \$69,406,719 to be expended under the direction of the School Building Committee for a new consolidated elementary school to be constructed at the Paul F. Doyon Memorial School site, a 17.2-acre site located at 216 Linebrook Road in Ipswich to replace both the Winthrop Elementary School, currently located at 65 Central Street, and the Doyon Elementary School. The new 123,900 square foot, elementary school building, which shall have an anticipated useful life as an educational facility for the instruction of school children of at least 50 years, and for which the Town may be eligible for a school construction grant from the Massachusetts School Building Authority (“MSBA”), will accommodate 775 students in grades K-5. Upon completion of the new school building, the existing Doyon School building will be demolished and fields will be constructed in the area that the Doyon School currently occupies. The Town acknowledges that the MSBA’s grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA, and any project costs the Town incurs in excess of any grant approved by and received from the MSBA shall be the sole responsibility of the Town. Any grant that the Town may receive from the MSBA for the Project shall not exceed \$27,132,165; the total maximum grant amount determined by the MSBA. Any vote to incur debt under this Article shall be subject to an affirmative ballot vote to exclude the principal and interest thereon from the tax levy limit, in accordance with Chapter 59, Section 21C(k) (“Proposition 2½”).

*Summary: This article authorizes the town to incur debt for a new consolidated elementary school subject to a simple majority affirmative ballot vote to exclude the principal and interest thereon from the tax level limit (Proposition 2 ½).*

*Quantum of Vote: 2/3rds majority*

*School Building Committee Recommendation: 11 – 0 in support*

*School Committee Recommendation: 6 – 1 in support*

*Select Board Recommendation: 3 - 1 in support*

*Finance Committee Recommendation: 8 – 1 in support*

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## ARTICLE 6 – FY 2019 Whittier Regional High School Budget

Requested By: Whittier RVTHS Representative

To see if the Town will vote to raise and appropriate or transfer from available funds the sum of \$520,000, or a greater or lesser sum, to cover the Town’s share of the ensuing year’s annual operating and debt service expenses of the Whittier Regional Vocational Technical High School; or to take any other action relative thereto.

*Summary: This article allows the Town to appropriate the Town’s share of the Fiscal Year 2019 annual operating budget for the Whittier Regional Vocational Technical High School District. The numbers may change after the posting of this warrant or in the fall.*

*Quantum of Vote: Simple majority*

*School Committee Recommendation: 7 -0 in support*

*Select Board Recommendation: 5 – 0 in support*

*Finance Committee Recommendation: 9 – 0 in support*

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## ARTICLE 7 – FY 2019 Essex County Technical Institute Budget

Requested By: Select Board

To see if the Town will vote to raise and appropriate or transfer from available funds the sum of \$189,000, or a greater or lesser sum, to cover the Town’s share of the ensuing year’s annual operating and debt service expenses of the Essex County Technical Institute; or to take any other action relative thereto.

*Summary: This article allows the Town to appropriate the Town’s share of the Fiscal Year 2019 annual operating budget for the Essex County Technical Institute. These numbers are subject to change after the posting of this warrant or in the fall when final numbers are known.*

*Quantum of Vote: Simple majority*

*School Committee Recommendation: 7 – 0 in support*

*Select Board Recommendation: 5 – 0 in support*

*Finance Committee Recommendation: 9 – 0 in support*

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## ARTICLE 8 – Transfer of FY 2018 Appropriated Budget Funds to Educational Stabilization Fund

Requested By: School Committee

To see if the Town will vote to transfer available funds from FY 2018 school budget to the Educational Stabilization Fund or take any action relative thereto.

*Summary: The School Committee believes that there are unused funds available in the FY18 Appropriation. The intent is to transfer these available funds into the Educational Stabilization Fund for use by the School Department in future years.*

*Quantum of Vote: Simple majority  
School Committee Recommendation: 7 – 0 in support  
Select Board Recommendation: At Town Meeting  
Finance Committee Recommendation: 9 – 0 in support*

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## ARTICLE 9 – Transfer FY 2018 Budget Funds to Special Education Reserve Fund

Requested By: School Committee

To see if the Town will vote to transfer available funds from FY 2018 school budget to the Special Education Reserve Fund or take any action relative thereto.

*Summary: The School Committee believes that there are unused funds available in the FY18 Appropriation. The intent is to transfer these available funds into the Special Education (SPED) Stabilization Fund for use by the School Department in future years.*

*Quantum of Vote: Simple majority  
School Committee Recommendation: 7 – 0 in support  
Select Board Recommendation: At Town Meeting  
Finance Committee Recommendation: 9 – 0 in support*

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## ARTICLE 10 – Annual Capital Plan

Requested By: Select Board and School Committee

To see if the Town will vote to transfer from the Capital Stabilization fund the sum of \$175,615, from Free Cash the sum of \$1,045,000, from Overlay Surplus the sum of \$125,000, from the Fire Pumper Set-Aside fund the sum of \$51,084 and raise and appropriate the sum of \$65,025 for the following purposes, and that any remaining funds be transferred to the Capital Stabilization Fund:

### IT:

Computer Replacement	\$20,000
IT Security Risk Assessment (Shared with Utilities)	\$15,750
Email Migration to the Cloud (Shared with Utilities)	\$35,508

### SCHOOLS:

Payne Building Parking Lot Repair	\$35,000
SPED Vehicle - Year 2 of 4	\$12,000
Wind Turbine Gear Box Set-Aside – Year 1 of 7	\$20,000
Technology: User Equipment	\$100,000
Replace Carpeting in Classrooms	\$11,000
HVAC/Boiler Repair	\$50,000
Cafeteria/Gym Repair	\$25,000
MS/HS Upgrade Phone/PA/Clock and Bell System – Year 3 of 5	\$35,914
Replace Flooring – carpet	\$85,500
Tennis Court Repairs	\$38,000
Scoreboards/Shot Clock	\$25,000

### BUILDINGS:

Town/School Facilities Assessment (RFP Preparation Only)	\$12,000
Replacement of Single Pane Windows - Year 1 of 2	\$40,000
Reroof Garage/Exercise Room Area	\$20,000
Renovate Offices (Deputy Chief)	\$30,000
Pony Express Improvements	\$35,000

Emergency Generator Replacement	\$120,000
<b><u>EQUIPMENT:</u></b>	
PW-53 Loader – Year 5 of 5	\$34,605
PW-47 Mack Dump/Wing – Year 5 of 5	\$36,567
PW-46 Ford Dump Truck – Year 4 of 5	\$35,108
PW-45 F650 Dump – Year 3 of 5	\$29,270
PW-56 Bucket Truck – Year 2 of 5	\$43,500
PW-51 F250 Pick-up	\$35,000
52” Zero Turn Mower	\$10,000
Replace 1991 John Deere 970 Tractor	\$35,000
E-4 Class A Pumper Truck – Year 2 of 5	\$95,501
E-2 1992 Replacement Pumper – Year 2 of 5	\$95,501
Radio Infrastructure (and New Repeater)	\$80,000
Motorola Radio Upgrade	\$25,000
Voting Booths	\$11,000
<b><u>ECONOMIC DEVELOPMENT:</u></b>	
Downtown Riverwalk Extension	\$75,000
Comprehensive Plan Update	\$30,000
Resiliency Planning	\$25,000

Or to take any action relative thereto.

*Summary: A five-year capital plan has been developed with the input from all town departments and the schools. The list above represents the highest priorities for the coming year.*

*Quantum of Vote: 2/3rds majority  
Select Board Recommendation: 5 – 0 in support  
School Committee Recommendation: 7 – 0 in support  
Finance Committee Recommendation: 8 – 1 in support*

## **ARTICLE 11 – Water Main Replacement**

Requested By: Select Board as Water Commissioners

To see if the Town will vote:

- (1) to appropriate the sum of \$1,500,000 to survey, design, permit and construct improvements to the Town’s water distribution system; and
- (2) to raise this appropriation by authorizing the Treasurer, with the approval of the Select Board (Board of Water Commissioners), to issue bonds or serial notes under the provisions of Massachusetts General Laws Chapter 44, as amended; or
- (3) to take any other action relative thereto

*Summary: This article will authorize the Treasurer to borrow the sum of \$1,500,000 to replace the water mains within various right of ways in Ipswich. Several mains in town have a history of failure and need replacement. Expected mains to be replaced include, but not limited to, those on portions of Mill Road, Argilla Road, Fellows Road and High Street.*

*Quantum of Vote: Simple majority  
Select Board Recommendation: 5 – 0 in support  
Finance Committee Recommendation: 9 – 0 in support*

## ARTICLE 12 – Town Farm Road Sanitary Sewer Extension

Requested By: Citizen Petition – Richard Kallman, et al

To see if the town will vote:

To approve the construction of an extension to the sanitary sewer system in the area of 7 Town Farm Road to 17 Locust Road, said extension being in excess of 500 lineal feet, consistent with the provisions of General Bylaws Chapter XV, Section 16; said extension shall be designed in accordance with the rules and regulations of the Ipswich Wastewater Department, the technical design to be approved by the Town's Wastewater Department, and subject to all permits and approvals necessary.

*Summary: The proposed over 55 residential development located at 30-34 Town Farm Road will be served by the town's sanitary sewer system. The current system terminates at 7 Town Farm Road. The sewer line will be extended to 17 Locust Road.*

*Quantum of Vote: Simple majority*

*Planning Board Recommendation:*

*Select Board Recommendation: At Town Meeting*

*Finance Committee Recommendation: 9 – 0 in support of indefinite postponement*

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## ARTICLE 13 – Public Safety Facilities Study

Requested by: Public Safety Facility Committee

To see if the Town will vote to transfer from Free Cash and to authorize the expenditure of up to \$140,000, and no more, for a feasibility study of new public safety facilities to replace the current police and fire stations.

*Summary: This article seeks funds for a feasibility study only. The actual design and construction request would require an additional Town Meeting action at a later date. There are 5 common elements in a feasibility study which is expected to be completed within the year.*

*(1) **Existing conditions assessment of police and fire buildings:** This provides information about the current structural conditions of our buildings and what each building needs to meet modern public safety operations and explain how the decisions were reached. This includes assessment on the feasibility of renovating our existing buildings or building a new combined facility.*

*(2) **Programming and space needs analysis for Public Safety functions:** The Chiefs of each department, along with staff and their personnel, work closely with the professional architect on an initial programing assessment, which includes going through each building and determining space requirements. This enables an architect to design the basic and specialized needs for each department considering the Town's future growth, demographics and traffic into the future. This creates an assessment that meets and projects out all of our public safety programming needs for the next forty years.*

*(3) **Conceptual Designs:** Develop a conceptualized drawing to formalize with basic block diagrams toward a building footprint. This process includes consideration of all technology requirements (IT, communication, security), investing in sustainable design (natural daylight, a quality indoor environment, sustainable materials, highly efficient lighting and HVA, comprehensive building management, etc.); opportunities for in-house training (saving operating costs). This process is calculated within the program needs and the Town's emergency management needs.*

*(4) **Assessment of appropriate sites:** A civil engineer does an analysis of sites with a variety of criteria: size, traffic patterns, utilities, wetland protection, natural resources, etc. and ranks those sites according to those criteria.*

*(5) **Schematic design:** This will provide much more detail for arrangement of space and structure. Cost estimates are determined to allow for scheduling costs to do the final mapping of the project on the Town's Long Range Capital Improvement Schedule.*

*Quantum of Vote: Simple majority*

*Select Board Recommendation: 3 – 2 in support*

*Finance Committee Recommendation: 7 – 2 in support of \$100,000 transfer*

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## ARTICLE 14 – Stabilization Funding

Requested By: Select Board

To see if the Town will vote to transfer the sum of \$15,000 from Free Cash to the Stabilization Fund, or take any other action relative thereto.

*Summary: The Stabilization Fund is an important cash reserve for the Town for emergencies and other unforeseen needs that may arise. It is also an important component of receiving and maintaining favorable bond ratings. Adding this reserve to the Stabilization Fund demonstrates the Town's on-going commitment to financial strength. The December 31, 2017 balance in the Stabilization Fund was \$1,771,445.*

*Quantum of Vote: Simple majority  
Select Board Recommendation: 3 - 2 in support  
Finance Committee Recommendation: 9 – 0 in support of \$55,000 transfer*

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## ARTICLE 15 - Other Post-Employment Benefits Funding

Requested By: Select Board

To see if the town will vote to raise and appropriate the sum of \$70,500 and to transfer the sum of \$152,433 from Free Cash and to transfer said sums to the OPEB Trust Fund, or take any action relative thereto.

*Summary: The Town is setting aside funds toward payment of future insurance benefits for retirees. By contributing regularly to the OPEB account, the Town reduces its future liabilities. The balance in the OPEB trust fund as of December 31, 2017 was \$4,018,966.*

*Quantum of Vote: Simple majority  
Select Board Recommendation: 5 – 0 in support  
School Committee Recommendation: 7 – 0 in support  
Finance Committee Recommendation: 9 – 0 in support*

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## ARTICLE 16 – Revisions to Central & General Business Districts Zoning

Requested By: Planning Board

(~~strikethrough~~ = language to be deleted; ***bold italics*** = new language.)

To see if the Town will vote to amend the Protective Zoning Bylaw of the Town of Ipswich as follows:

(1) Amend Section VI by:

a) revising footnote 11 to subsection “B. Table of Dimensional & Density Regulations” as follows:

“11. The Planning Board may increase the number of dwelling units .... Multi-family dwellings or developments that: ***(1)*** provide at least 20% of the additional dwelling units allowed under this footnote as affordable (as defined in Section IX.I.3.a.i); ***(2) provide at least 20% of the additional dwelling units allowed under this footnote as affordable to households earning less than 80% of the Area Median Income and another 10% as affordable to households earning between 60% and 120% of the Area Median Income;*** or ***(3)*** which pay a \$20,000 affordable housing fee for each unit allowed under this ***footnote while satisfying the 10% affordability requirements of IX.I.3.a.i. for the total number of units in the development,*** will satisfy the public benefit requirement.... Under no circumstances shall the Planning Board allow less than the following minimum lot area for multi-family dwellings, multi-family residential development, and mixed residential/business uses ...: In the CB and GB Districts, 5,000 square feet (s.f.) plus 2,000 s.f. per unit for multi-family, and ... 3,000 s.f. ***for the first unit in each district,*** plus ~~1,500~~ ***750 and 1,000 s.f. per for each additional unit, respectively,*** for residential mixed uses....

b) revise subsection G.2.f. as follows:

“f. In the CB ***and GB*** Districts, by special permit, the Planning Board may allow a four story building, provided that the building height does not exceed forty-five feet.”

(2) Amend Section VII by:

a) revising subsection “H. Location of Parking Facilities” as follows:

“All required parking.... shall be provided on the same lot.... for which they are required; .... if sufficient spaces are unavailable..., the Zoning Board of Appeals may authorize by special permit an alternative location for non-residential parking ***in all applicable districts, and residential mixed use parking in the CB and GB Districts***, subject to the following provisions:

1. The lot to be utilized for parking shall be in the same legal ownership as the lot served either by ...., or by long-term lease, ~~no less than thirty (30) years in duration~~. If the lot is leased, the terms of the lease shall be subject to the Zoning Board of Appeal's approval as to form and duration....

b) revising subsection “I. Municipal Parking Lot Exemption” as follows:

“Business uses need not provide off-street parking if they are located in the Central Business (CB) District or within 500 feet of either the municipally-owned parking spaces in the ~~Market Hammatt Street~~ Parking Lot ... or the Elm Street/~~South Main Street~~ Municipal Parking Lot .... ***Residential mixed uses located anywhere within the CB District or in the General Business (GB) District within 500 feet of the aforementioned parking lots, may, by Planning Board special permit, be exempted from the on-site parking requirement, in whole or in part, provided the Board finds that granting a full or partial exemption is not contrary to the public interest, subject to any condition it deems necessary to achieve that objective.***”; or to take any other action relative thereto.

*Summary: Residential mixed use buildings (containing both residential and commercial uses) have long been supported in our town center, through the Planning Directorate, the Community Development Plan, zoning bylaw provisions, and other initiatives. An obvious benefit of residences on the upper floors of commercial buildings is that they provide a customer base for businesses. A less obvious, but equally important benefit, is that a building owner with significant income from apartments may be able to lower rental rates for commercial establishments, which could in turn reduce the length and number of vacant shops and restaurants.*

*The imperative to spur commercial/residential combined uses relates to a call for economic stimulation in downtown Ipswich; a significant shortage of entry level housing; the recent uptick in empty storefronts; and the expressed interest of downtown property owners to create housing on the upper floors of commercial buildings.*

*After considering the issue and reviewing the zoning bylaw, the Planning Board identified some specific provisions that unintentionally hinder mixed use development and impede the Town’s vision of a more vibrant downtown. Specifically:*

- *Off-site parking is allowed for commercial uses, but not for residential uses within a mixed use building. The outright prohibition of off-site parking for residential uses in a mixed use building is unnecessarily restrictive, especially in cases where suitable parking resources can be identified nearby.*
- *Existing density regulations prevent some projects from proceeding, even those that can add residential units entirely within the existing building envelope.*
- *The allowed number of building stories in the CB and GB Districts is inconsistent, even though the maximum allowable height is the same.*

*Fortunately, these zoning impediments can be addressed through straightforward modifications to the parking regulations in Section VII, and the density and dimensional requirements for mixed use residential/commercial properties in the CB and GB zoning districts, as described in Section VI. The Planning Board recommends:*

- (1) *amending parking regulations by allowing parking requirements for residential mixed uses to be met off-site, by special permit only; and*
- (2) *amending density and story requirements to:*
  - a) *increase the maximum density of dwelling units allowed in mixed use buildings in the CB and GB Districts, by special permit only;*
  - b) *allow buildings in the GB District to have four stories (as is already the case in the CB District), by special permit only.*

*Quantum of Vote: 2/3rds majority  
Planning Board Recommendation: 4 – 0 in support, 1 absent  
Select Board Recommendation: 4 – 1 in support  
Finance Committee Recommendation: 6 – 3 in support*

## ARTICLE 17 – Open Space Zoning Revisions

Requested By: Planning Board

(~~strikethrough~~ = language to be deleted; ***bold italics*** = new language.)

To see if the Town will vote to amend Section IX.A of the Ipswich Protective Zoning Bylaw as follows:

(3) Revise subsection “2. Applicability, a. Base Density” as shown below:

“Any proposed development ... which would create six or more single-family ... dwellings, on a property or set of commonly-owned contiguous properties containing a minimum of four (4) acres...shall be required to submit a special permit application to the Planning Board for Open Space Preservation (Cluster) Zoning... in accordance with ... this subsection. ***For purposes of this subsection, contiguous properties include those that are separated by a road or way, provided the properties have at least five hundred feet of directly opposing frontage on the same segment of the road or way.*** The applicant may also submit...”; and

(4) Revise subsection “6. Common Driveways” as shown below:

“Common driveways serving no more than ~~five~~ ***eight*** residential lots are allowed in Open Space Preservation Zoning Developments...”

or to take any other action relative thereto.

*Summary: This revision to the Zoning By-Law expands the definition of contiguous properties to include those separated by a road or way provided the properties have at least five hundred feet of directly opposing frontage on the same segment of the road or way; and expands the number of residential lots that may be served by a common driveway from five to eight.*

*Section IX.A of the zoning bylaw allows residential development in the rural areas of town to be concentrated on a property, thus enabling a greater portion of the land to be conserved as open space, and optimizing the protection of its natural features. Known as Open Space Preservation (Cluster) Zoning (OSPZ), and allowed only by Planning Board special permit, the provision is appealing to many developers because it reduces their infrastructure costs and allows them to create street patterns that are context and site sensitive. The Town benefits through the permanent protection of land that can be used not just for conservation purposes but for recreational and agricultural activities as well. In establishing the base density for such developments, the bylaw provision sets a minimum lot size for a property or set of commonly-owned contiguous properties.*

*The Town has been in preliminary discussions with a developer who seeks to utilize the OSPZ provision for development on a large property that is commonly held. Because it is bisected by a road, however, it is by definition considered two separate parcels, even though the parcels share significant common frontage on that road. The density being contemplated is well under the allowed amount for the property as a whole, and the provided open space, 70+% of the total land area for each parcel, is well over the minimum open space requirement of 50%. However, because the proposed development would not be evenly divided between the two parcels, the proposed density when measured by individual parcel is slightly higher than what is technically allowed for one of the parcels when considered in isolation. The instant situation thus exposes a technical defect in the current regulation that would not allow a development that otherwise fully meets the intent of provision and all of its other requirements.*

*This article would correct this deficiency by defining contiguous properties, for purposes of the OSPZ provision only, such that it would apply to two lots separated by a road, as long as they are commonly held and have at least 500 feet of common frontage on the road. The article would also allow common driveways to serve up to eight residential lots, rather than the current number, which was established somewhat arbitrarily at five. By modestly increasing the number of lots that could be potentially served by a common driveway, the article enhances the opportunity for an OSPZ to fulfill the purposes of the provision.*

*Quantum of Vote: 2/3rds majority*

*Planning Board Recommendation: 4 – 0 in support, 1 absent*

*Select Board Recommendation: 5 – 0 in support*

*Finance Committee Recommendation: 8 – 0 in support, 1 abstention*

## ARTICLE 18 – Election of Planning Board Members

Requested By: Citizen Petition – KelleyJane Kloub, et al

To see if the Town will vote to change Section 5 and 13 of the Town Charter to read as follows:

SECTION 13 Boards and Offices to be Appointed by the Town Manager.

The following boards or offices in existence at the time of acceptance of this act shall continue in force and effect: ~~Planning Board~~, Board of Assessors, Town Counsel, Civil Defense Director, and Safety Director. Members of said boards or offices holding office at the time of acceptance of this act shall serve out their appointed terms, and future appointments shall be made by the Town Manager. If for any reason a vacancy occurs in any of these boards or offices, the vacancy shall be filled for the unexpired term by appointment by the Town Manager. The director of the Ipswich public library shall be appointed by the town manager with the approval of the board of library trustees. The town manager may remove the director of the Ipswich public library, with the approval of the board of library trustees, for just cause, following a hearing.

(As amended by order under General Laws Chapter 43B, Section 10, adopted by vote of Town Meeting April 6, 1998; approved by the voters on April 13, 1998; approved by the Attorney General on May 7, 1998; effective June 4, 1998

Charter: SECTION 5 Other Elective Boards and Offices.

In addition to the Board of Selectmen, the registered voters of the Town shall elect a moderator, a constable, a school committee of seven members, **Planning board of five members**, and a housing authority of five members, each to be elected in accordance with the practices in effect for the election of such officials prior to the acceptance of this act. Any of said officials holding office at the time of the acceptance of this act shall serve out his elected term.

*Summary: To change the Planning Board from appointed to elected by amending Sections 5 and 13 of the Town Charter.*

*Quantum of Vote: 2/3rds majority*

*Planning Board Recommendation:*

*Select Board Recommendation: 4 – 1 in opposition*

*Finance Committee Recommendation: 7 – 2 in opposition*

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## ARTICLE 19 – Non-Binding Ballot Question Regarding Adoption of an Open Checkbook System

Requested By: Citizen Petition – Phil Goguen, et al

To see if the town will vote pursuant to General Laws Chapter 53, section 18A, to direct the town clerk to place on the May 15, 2018 town election ballot for consideration by voters the following non-binding question:

“Do you favor adoption by the town of Ipswich of an Open Checkbook payment and spending summary system to provide ‘read only’ public access of data consisting of town payments and expenditures information on the town’s official computer website?”

*Summary: This warrant articles seeks approval by the town meeting to instruct the town clerk to place a non-binding question on the town election ballot to allow voters to express their opinion on whether or not Ipswich town government should adopt an Open Checkbook system. This system, if adopted would provide ‘read only’ access on the town’s computer website available to the public of all town payments and expenditures in furthering government transparency.*

*Quantum of Vote: Simple majority*

*Select Board Recommendation: 5 – 0 in opposition*

*Finance Committee Recommendation: 9 – 0 in support of indefinite postponement*

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## ARTICLE 20 – Non-Binding Ballot Question Regarding the town of Ipswich Conducting Quarterly Forensic Audits

Requested By: Citizen Petition – Phil Goguen, et al

To see if the town will vote pursuant to General Laws Chapter 53, section 18S, to direct the town clerk to place on the May 15, 2018 town election ballot for consideration by voters the following non-binding question:

“Do you favor adoption by the town of Ipswich of an amendment to the town’s by laws to require that a quarterly forensic audit be required and conducted of the town’s accounts and accounting practices?”



*Summary: This warrant articles seeks approval by the town meeting to instruct the town clerk to place a non-binding question on the town election ballot to allow voters to express their opinion on whether or not Ipswich town government should be required to conduct quarterly forensic audits of the town's accounts and books as a means of ascertaining whether or not that town's accounts are correct and in balance and whether or not the town is maintaining generally accepted accounting practice in its operations.*

*Quantum of Vote: Simple majority  
Select Board Recommendation: 5 – 0 in opposition  
Finance Committee Recommendation: 9 – 0 in support of indefinite postponement*

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#### **ARTICLE 21 – Non-Binding Ballot Question Regarding Adoption of Term Limits for Elected Town Officials**

Requested By: Citizen Petition – Phil Goguen, et al

To see if the town will vote pursuant to General Laws Chapter 53, section 18A, to direct the town clerk to place on the May 15, 2018 town election ballot for consideration by voters the following non-binding question:

“Do you favor adoption by the town of Ipswich of an amendment to the town’s charter and by laws which would require that elected town officials shall be limited in the number of consecutive terms they may serve in office?”

*Summary: This warrant articles seeks approval by the town meeting to instruct the town clerk to place a non-binding question on the town election ballot to allow voters to express their opinion on whether or not Ipswich town government should amend its charter and by laws to establish term limits for the number of terms a person can consecutively (that is without a break) serve in a given elective town office. The adoption of such a proposal would open an elected town government seat to others after an incumbent served a number of consecutive terms. After being termed out for elected town office during one election cycle, the person could again serve in the particular elected town office with the process continuing over multiple elections.*

*Quantum of Vote: Simple majority  
Select Board Recommendation: 5 – 0 in opposition  
Finance Committee Recommendation: 9 – 0 in support of indefinite postponement*

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#### **ARTICLE 22 – Non-Binding Ballot Question Regarding Use by the Town of Ipswich of Inventory Control Software**

Requested By: Citizen Petition – Phil Goguen, et al

To see if the town will vote pursuant to General Laws Chapter 53, section 18A, to direct the town clerk to place on the May 15, 2018 town election ballot for consideration by votes the following non-binding question:

“Do you favor adoption by the town of Ipswich of inventory control software to be added to and used as part of the town’s electronic data system to control and manage the acquisition and disposal of all inventory procured or disposed by the town?”

*Summary: This warrant articles seeks approval by the town meeting to instruct the town clerk to place a non-binding question on the town election ballot to allow voters to express their opinion on whether or not Ipswich town government should obtain and employ inventory control software as a means of controlling and accounting for all inventory the town owns.*

*Quantum of Vote: Simple majority  
Select Board Recommendation: 5 – 0 in opposition  
School Committee Recommendation: 5 – 0 in opposition, 2 abstentions  
Finance Committee Recommendation: 9 – 0 in support of indefinite postponement*

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## Election of Officers

And you are also directed to notify said inhabitants, qualified to vote in the election of Town Officers, to meet at the YMCA Hall, County Road, on Tuesday, May 15, 2018, when the polls will be open from 7:00 a.m. to 8:00 p.m. to vote on one ballot for the following offices and questions:

Moderator, 1 seat, 1-year term; Board of Selectmen, 1 seat, 3-year term; School Committee, 2 seats, 3-year term; Housing Authority, 1 seat, 5-year term; Constable, 1 seat, 3-year term.

### Question 1.

Shall the Town of Ipswich be allowed to exempt from the provisions of Proposition two-and-one-half, so called, the amounts required to pay for the bonds issued in order to pay the costs of a new consolidated elementary school to be constructed at the Paul F. Doyon Memorial School site, a 17.2 acre site located at 216 Linebrook Road in Ipswich to replace both the Winthrop Elementary School, currently located at 65 Central Street, and the Doyon Elementary School, including the payment of all costs incidental or related thereto?

Yes \_\_\_\_\_ No \_\_\_\_\_

### Question 2 (Non-binding Public Opinion Advisory Question)

Do you favor adoption by the town of Ipswich of an Open Checkbook payment and spending summary system to provide 'read only' public access of data consisting of town payments and expenditures information on the town's official computer website?

Yes \_\_\_\_\_ No \_\_\_\_\_

### Question 3 (Non-binding Public Opinion Advisory Question)

Do you favor adoption by the town of Ipswich of an amendment to the town's charter and by laws which would require that elected town officials shall be limited in the number of consecutive terms they may serve in office?

Yes \_\_\_\_\_ No \_\_\_\_\_

### Question 4 (Non-binding Public Opinion Advisory Question)

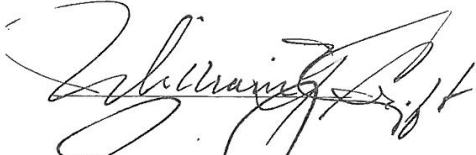
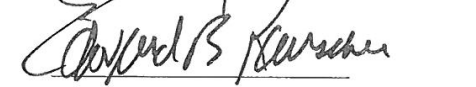
Do you favor adoption by the town of Ipswich of inventory control software to be added to and used as part of the town's electronic data system to control and manage the acquisition and disposal of all inventory procured or disposed by the town?

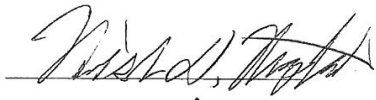
Yes \_\_\_\_\_ No \_\_\_\_\_

And you are directed to serve this Warrant by posting at least one attested copy in each precinct in the Town at least seven days prior to the time for holding said meeting in a newspaper published in, or having a general circulation in, the Town of Ipswich.

Given unto our hands this 7<sup>th</sup> day of April in the year of our Lord, Two Thousand Eighteen.

TOWN OF IPSWICH  
BOARD OF SELECTMEN







## **EXHIBIT A: GLOSSARY OF TERMS**

**AVAILABLE FUNDS** – See Unencumbered Funds

**CHERRY SHEET** – Cherry-colored form showing state and county charges and reimbursement to the Town as certified by the State Director of Accounts.

**ENTERPRISE FUNDS** – Funds that account for all revenues and expenditures for services and allow surpluses to be used to reduce user fees for the services or to pay for capital improvements. Each fund has an independent budget. Losses are made up from the Town's general fund.

**FISCAL YEAR** – July 1 through June 30.

**FREE CASH** – See Unencumbered Funds

**OPEB** – Other Post Employment Benefits, which include health and life insurance for retired town employees

**OVERLAY** – Funds set aside to cover abatements and exemptions. The amount is determined by the Board of Assessors.

**OVERLAY RESERVE** – Unused accumulated amount of Overlay for previous years that is not required to be held in a specific Overlay account for a given year. Once released by the Board of Assessors the funds may be used for any municipal purpose.

**RESERVE FUND** – A fund established in the Municipal Operating Budget. It is under control of the Finance Committee, which may authorize transfers for extraordinary or unforeseen expenditures.

**STABILIZATION FUND** – A special account created to provide a reserve for the Town.

**SURPLUS REVENUE** – The total amount of cash, accounts receivable, and other current assets that exceed liabilities and reserves.

**UNENCUMBERED FUNDS** – The amount of surplus revenue, minus uncollected taxes of prior years. Unencumbered funds must be certified by the State Bureau of Accounts before they can be used. Also known as Free Cash or Available Funds.

# **EXHIBIT B: MODERATOR'S GUIDE TO TOWN MEETING**

## ***WELCOME TO TOWN MEETING!***

Following is a brief summary of the terminology we use and the process we follow during Town Meeting in Ipswich. For more information, see the Town Moderator's page on the town website.

### **What is Town Meeting?**

Town Meeting is the foundation of Town Government, the purest form of direct democracy and fiscal responsibility. While the elected officials and appointed department heads supervise the day-to-day running of the town and schools, their authority extends only to managing employees and administering the expenditures approved by Town Meeting.

Ipswich has an Open, as opposed to a Representative, Town Meeting form of government; each registered voter has the right to be heard in a respectful and civil fashion and to vote on matters properly before the meeting. Open Town Meeting is the best insurer of liberty by giving the primary power to the citizens.

During a typical Town Meeting, voters approve the town's annual and supplemental budgets for schools and general government; vote on additional capital expenditures for equipment or buildings; authorize changes to zoning and other town by-laws; approve compensation for elected officials; buy, sell, or otherwise convey interest in land; and more. Most of the money a town spends is generated from the local property tax, though some comes from the state or special funds.

### **What is the Warrant?**

The warrant is the list of topics, called articles, under which the proponents make motions for Town Meeting to act upon. It is set by the Selectmen and is "open" and "closed" for a set period well in advance of the meeting though they can reopen it any time before "posting" it. After review by the Finance Committee and Town Counsel, the Selectmen post the warrant shortly before Town Meeting which does not come to an end until we have addressed all of the matters listed on the warrant. Town Meeting only addresses issues within the "scope" of the articles on the warrant. A warrant for a meeting can have any number of articles and the amount of debate on each can vary widely.

### **What about the Election?**

Although it is held at a separate place and time, typically at the YMCA one week following the start of Annual Town Meeting, the election is part of the Annual Town Meeting. There we elect town officials and vote on ballot questions such as debt exclusion or tax overrides. Some Town Meeting expenditures require both an affirmative vote under an article on the warrant for Town Meeting as well as by ballot.

### **Who Participates in Town Meeting?**

**Voters:** Every registered voter in town is a legislator, with the power to participate in budgeting, allocating funds, and passing by-laws. During Town Meeting the voter's job is to listen, to ask questions, to offer arguments for or against the various issues – to deliberate – and to vote.

**Moderator:** An elected official who presides and regulates the proceedings at Town Meeting, decides all questions of order, and is responsible for declaring the votes. Our by-law requires the Moderator to follow the parliamentary procedures set out in *Town Meeting Time*, a handbook published by the Massachusetts Moderators Association and used in many other towns. The Moderator has broad authority to accept parliamentary motions, regulate debate, and rule speakers in or out of order.

**Town Clerk:** Appointed by the Town Manager, the Town Clerk is responsible for maintaining town records, conducting elections, and recording the votes and actions taken at Town Meeting.

**Town Counsel:** A lawyer who represents the Town and attends Town Meeting to advise the officials and members on the proposed actions before the meeting.

**Finance Committee:** A nine-member committee appointed by the Moderator, Selectmen, and Annual Town Meeting, this advisory committee is responsible for investigating costs, maintenance, and expenditures of the different departments of the Town and to consider all articles on the warrant (except those providing for the election of Town officers). Its charge is to advise the Town Meeting on everything on the warrant.

**Select Board:** The Selectmen have a particularly important role before Town Meeting. They prepare the warrant, obtain legal opinions where needed, make recommendations on certain articles, collect recommendations from other boards and committees, and post the warrant. During Town Meeting itself, their role is the same as other boards and committees. They will often make the main motion under an article, offer information, particularly through their appointed standing or *ad hoc* committees, and may answer questions.

**Boards and Committees:** The other Town boards have jurisdiction over various areas including schools, planning and zoning, etc. Their representatives often make the main motion under an article, give special presentations, or supply information on matters under consideration. Each member of a board or committee can speak and vote independently as a citizen.

**Petitioners:** Not only Town officials can place articles on the Town Meeting warrant. Any ten voters have the right to petition the Select Board to put an article on the Annual Town Meeting warrant. This number increases to 100 for a scheduled Special Town Meeting and to 200 to petition the Board to call a Special Town Meeting.

Petitioners will offer the main motion on their article, and may give a presentation or supply information. An article submitted by petition has the same status as other articles. To insure the best possible outcome, petitioners should contact the Town Moderator before collecting the necessary signatures in order to decide how best to word the article and to discuss other issues.

## **What Happens at Town Meeting?**

Articles are considered in the order in which they appear on the warrant, though an article may be taken out of order, on motion by anyone, if a majority so votes. Each article is taken up in a similar way.

**Motion:** First the Moderator asks for the “main motion” under an article, usually from the sponsor. The Moderator will then ask for a second. Voters should listen closely to the main motion since the vote and debate is on that, *not* necessarily the article; often the motion is the same as the article, but it may be different. The mover then takes the floor and offers background and reasons in support of the measure. The Moderator then asks for the recommendations from the Finance Committee and other reporting committees and then opens up debate.

**Debate:** After being recognized by the Moderator but before speaking, voters will state their name and address. Often speakers are recognized using “alternating microphones” designated “Pro” and “Con.” Any registered voter may speak to any article, ask questions, voice comments or criticism, or offer information. Remarks must be limited to the subject matter of the article and be civil and respectful of all members in the hall. Technically, all comments are directed to the Town Meeting through the Moderator.

Open and full debate is the hallmark of the New England Town Meeting. Most Massachusetts towns have formal or informal restrictions on how long and how often voters can speak on any article. Generally, presentations are limited to 5 minutes, though the Moderator may allow more time for more complicated matters (*e.g.*, annual budget or an override proposal); debate is limited to 3 minutes per person. Brevity is a virtue and voters are encouraged to offer only new points to the debate rather than repeat what others have said. That said, new speakers and new points of view are always encouraged.

**Scope or “Four Corners”:** State law provides that “no action shall be valid unless the subject matter thereof is contained in the warrant.” This is the source of the “four corners” rule: it limits the scope of motions and arguments to the subject matter of articles in the warrant. Anything “outside” the four corners would be unfair to discuss because it had not been in the warrant and therefore some people, not expecting it to come up, may not have gone to the meeting. This is for the Moderator to decide.

**Point of Order:** This term means somebody has a question about the conduct of the meeting (maybe she can’t hear, or another speaker isn’t entitled to speak, or the topic discussed is frivolous). Technically, it is not a motion so there is no need for a second or debate and someone *can* interrupt the speaker with this tool. The Moderator will decide the point without debate but will not entertain it simply to interrupt a speaker.

**Voting:** Most motions are decided by a simple majority. Some matters require a higher quantum of vote. For example, state law requires zoning by-law changes and transfers to and from the stabilization fund to pass by a two-thirds majority. Decisions can be made by a voice vote, a show of hands, or having voters stand while they are counted by tellers. The Moderator declares the outcome of a voice or show of hands vote. If seven people question the outcome, the Moderator will call for a count by tellers.

**Amendments:** Amendments can be offered to any motion being debated. To offer an amendment, a voter must present it to the Town Clerk in writing. The Moderator will recognize the person proposing the amendment, entertain debate, and put the matter to a vote. If before the meeting anyone anticipates proposing an amendment, it is wise to contact the Moderator and discuss the proposed amendment to be sure it is in proper form.

**Consent Calendar:** The Consent Calendar is an exception to the general rule of Town Meeting. These are items that the Selectmen expect will not engender significant controversy. They insert these matters on the Consent Calendar, unusually the first article on the warrant for the Annual Town Meeting, which usually pass with one motion and little if any debate.

At the call of the Consent Calendar, the Moderator will read out the numbers of the items, one by one. If anyone objects to any item, she simply says “Hold” after hearing its number. In that case the Moderator will put it aside and treat it as a separate article, to be debated and voted upon in the usual manner. After calling the items in the Consent Calendar, the Moderator will ask for a motion that the meeting pass all items remaining on one vote. This process makes the Town Meeting more efficient by speeding up the handling of non-controversial items.

**Quorum:** Our by-law requires a quorum of 200 for any Town Meeting.

**Reconsideration:** Our by-law provides that a matter can only be reconsidered if it had been voted on in the same session (*i.e.*, same night) and in the discretion of the Moderator one of three things occurred: 1) there was a significant error in the language or process of the original action, 2) there had been a significant change in

circumstance, or 3) reconsideration is in the Town's best interest. If so, and the meeting by a two-thirds majority wants to take up the matter anew, then the motion for reconsideration passes.

For more details, go to the Town Moderator's page on the Town website. It has useful information including a three-part series on the history of Town Meeting in Ipswich. Also available is a modern account of the duties and responsibilities of the players. For those who would like to present or speak at a meeting, they will find a general introduction to modern-day meetings, a step-by-step description of how to make a presentation or to speak at a meeting (Presenting and Speaking at Town Meeting), and the Moderator's requirements with suggested guidelines when using graphics (Use of Visual Aids at Town Meeting).

## **EXAMPLES OF COMMON MOTIONS AT TOWN MEETING**

Following are a few examples of motions one might well hear at Town Meeting:

***I move to amend the main motion under this article by\_\_\_\_\_.***

This is the most common motion. For example, if the main motion is whether or not to buy a new firetruck, someone might move to amend the main motion to limit the price to a certain amount of money. If it passes, we then decide whether to buy the firetruck up to that amount.

***I move the previous question:***

Another common motion; this means the person making the motion wants to stop debate, but the Moderator need not accept this motion. If the Moderator does accept it and it passes, that ends debate on the matter and forces a vote. Moving the "question" is not subject to amendment or debate and requires a two-thirds majority to pass; if it fails, debate continues. The Moderator will usually accept it unless both sides have not been heard.

***I move to refer this article to \_\_\_\_\_:***

Sometimes the question before the meeting needs more study. In that case, someone might move to refer the matter to a committee – either a standing committee such as the Finance Committee or to one to be appointed for a specific purpose, called an *ad hoc* committee. In that case, the motion must identify the committee (*e.g.*, one person appointed by the Selectmen, one person appointed by the Finance Committee, and one person appointed by the Moderator). It requires a second, it is debatable, and it takes a simple majority to pass.

***I move to lay the matter on the table:***

This motion, if passed, ends debate on the motion without action. It is not subject to debate or amendment and takes a two-thirds majority to pass. If it passes, and Town Meeting ends without the motion being taken back off the table, the matter is dead. It will not automatically come back to life at the next Town Meeting; for that it would need to be included on the new warrant.

***I move to take Article \_\_\_\_off the table:***

This motion, if passed, revives the debate on something that has been "tabled." It cannot be debated or amended and takes only a simple majority to pass.

***I move to dissolve the meeting:***



This motion, if passed, ends the Town Meeting. Under our by-laws it is in order *only* when all articles on the warrant have been disposed of in some way (*e.g.*, pass, fail, or no action). It is not subject to debate and requires a simple majority to pass.

Rev: April 6, 2015

## EXHIBIT C: PUBLIC NOTICE – Child Care for Town Meeting

The Town Moderator has arranged for child care services for the Annual Town Meeting on May 8, 2018 7:00 at the Ipswich Middle/High School. Additionally, through the Council on Aging shuttle service will be available for Senior Citizens.

The registration deadline for BOTH the child care program and for the shuttle service is **Thursday, May 3, 2018 at 4:00 pm**. But because of the high expected turnout, those interested in these services should secure them earlier so that others can plan accordingly.

### CHILD CARE

The online registration form for child care is available at the following web address:  
<https://goo.gl/forms/0gDqLdN2rfttDWcm1>

Just go to that link, fill out the form, and click “submit” and you’re all set. While the service is **free of charge**, the I.H.S. Class of ’18 will be helping on this and is accepting donations to offset the cost for graduation.

Anyone interested in this service who is unable to complete the form or has any questions should contact Lori LaFrance at [llafrance@ipsk12.net](mailto:llafrance@ipsk12.net).

### SHUTTLE SERVICE

Volunteers are also available to transport elderly Ipswich residents to the Annual Town Meeting. Anyone who would like to take advantage of this service should contact Sheila Taylor at [coa@ipswich-ma.gov](mailto:coa@ipswich-ma.gov) or call the Ipswich Senior Center at 978-356-6650.

Because of the expected high turnout, plans are in the works to provide shuttle from a remote parking lot to the Ipswich Middle/High School.

See you at town meeting!

Tom Murphy  
Town Moderator

Rev: April 8, 2018